



The Owl

The Newsletter of the Worshipful Company of Tax Advisers

Issue 13 Autumn 2016



Letter from the Master



The Master, welcomes Lord Goldsmith as an Honorary Liveryman

Photo: Michael O'Sullivan

It is quite extraordinary how quickly time passed during my year as Master Tax Adviser. My Installation at the September Court meeting was immediately followed by a Service at St Bartholomew the Great, led by our excellent Chaplain, Martin Dudley, and attended by the Court and many Liverymen and Freemen. The principal speaker and guest at the subsequent Installation Banquet at the newly refurbished Farmers' and Fletchers' Hall was Mike Clasper, a recent and, so far, the only non- executive chairman of HM Revenue and Customs. In proposing the toast to the Company, he spoke about the importance of supporting the tax charities and pointing out the crucial work they do to give essential help to the most vulnerable. A further highlight of the evening was the then CIOT President, Chris Jones, awarding honorary CIOT Fellowships to Dame Fiona Woolf, a Past Lord Mayor, and her husband, Past Master Nicholas Woolf, for their outstanding contribution to tax

during the mayoralty. The awards are well deserved.

A year of eating and drinking lay ahead, beginning, the day after the Installation Banquet, with a Banquet at Guildhall commemorating the 600th Anniversary of the Battle of Agincourt. This was a splendid occasion which included some impressive speakers, not least, Lord Sumption, a Justice of the Supreme Court, who is clearly an expert on history as well as the law. The Guildhall was filled to capacity with some 700 guests. An amazing feast and an amazing feat to serve a hot meal to all!

Mentioning a Justice of the Supreme Court reminds me of our visit to the Court, kindly hosted by Lord (Anthony) Hughes, one of the Supreme Court Justices. This was a very interesting behind the scenes visit after the courts were closed. It was kind of Lord Hughes to facilitate our visit, he was hugely knowledgeable about the history of the Court, and we were able to gain private access to the library and the Justices' dining room and allowed to wander, within limits.

The Election of the Lord Mayor at Guildhall was an occasion where the

Livery Company Masters in all their regalia met and processed into Guildhall following a church service. It was a fairly warm day; being gowned and sitting for some while on uncomfortable seats for the occasion is fortunately a one off for a Master.

I am grateful that Deputy Master Michael Godbee acted as my alternate on a number of occasions. He represented the Company at the Treloars' Charity Dinner at Mansion House, the Horners' lecture, the Lord Mayor's show and the City of London Solicitors' Company Dinner.

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Letter from the Master (Continued)



Alderman Sir David Wootton responds on behalf of the guests at the Civic & Charities Luncheon at Armourers' Hall. Photo: Michael O'Sullivan

I represented the Company at the Musicians' Company evensong at St Paul's in October. It was a delightful evening with many of the Livery Masters, Wardens and their clerks in attendance. My good friend Mark Spofforth, the recently installed Master Chartered Accountant, the High Sheriff of Sussex and a Past President of the ICAEW, invited me to their Dinner at Stationers' Hall. I am sure he will enjoy his Mastership and we wish him well during his year.

Another memorable occasion was seeing Past Master Erica Stary installed as Master Plumber at the Church of St. Magnus the Martyr followed by an excellent lunch and wines at Vintners' Hall. Fortunately, the church and the hall were within easy walking distance as it was a seriously wet day, but did not spoil a wonderful opportunity to see Erica as a plumber!

The Calendar year ended with our Court meeting, followed by the Carol Service at St Bartholomew the Great. Following the service an excellent supper at Haberdashers' Hall was attended by many from the Company.

After a welcome break between Christmas and New Year, all started again on 8 January 2016 with the City New Year Service at St. Michael's Cornhill. The Governor of the Bank of England, Mark Carney, and Dame Fiona Woolf read the Lessons and the Sermon was delivered by the Archbishop of Wales. It was an

excellent start to the year; the church was packed to capacity with many friends and Livery Masters.

January also included Dinner for the Masters and Clerks of the City Livery Companies at Plaisters' Hall. Regrettably, shortly afterwards, the hall was flooded and has only recently reopened. The Worshipful Company of Actuaries held their Dinner at Skinners' Hall. Their Master, Peter Thompson, and Senior Warden, Sally Bridgeland, were excellent hosts and good friends to our company.

In February, together with the Lord Mayor and Masters of the other Livery companies I visited Treloars in Alton, a college for young people with disabilities. It was a very long day, but hugely worthwhile. Our company is a supporter of the crucial work done at Treloars and we retain close links with them. They were our guests at the Civic Lunch.

The inter-Livery pancake race in Guildhall yard was held on a cold day! It is usual for the Master to take part, but I persuaded the very experienced Michael Godbee to take my place. It was a hugely entertaining morning and the Company was well represented and although we did not win a race, it is fair to say that those partaking did us proud.

The guest speaker at our Budget Banquet in March was David Gauke PC, MP., now Chief Secretary to the Treasury. Other guests included Lord {Anthony} Hughes, the Supreme Court Justice and

Edward Troup, the newly appointed Chairman of H M Revenue and Customs. It was an evening to be remembered and Vintners' Hall, my choice for wining and dining was packed.

The Lord Mayor's Banquet was also in March, a white tie occasion at Mansion House attended by many from the Livery and City. The following morning, many of the same guests were at St Paul's for the 74th Service of the United Guilds of the City of London. The sermon was delivered by the Right Reverend and Right Honourable Richard Chartres, the Bishop of London, who delivered a thought provoking sermon which was well delivered and received.

Other enjoyable events included a visit to Christs' Hospital School with Past Master William Norris and Court Assistant John Kimmer to see what our company can do to support the school in their work, especially careers advice.

The Arbitrators', Educators', Marketors and Founders' have each entertained the company and all were enjoyable occasions. Lunch at Goldsmiths' Hall at the conclusion of the Trial of the Pyx was memorable, not only in an historical context, but our then Chancellor of the Exchequer, George Osborne was a participant, as Master of the Mint, and also spoke.

A sadness was attending the Service of Thanksgiving for the life and work of the Right Honourable The Lord Howe of Aberavon who was an Honorary Liveryman of the Company. He will be known to many as the first Chancellor in the Government of Margaret Thatcher and went on to be Deputy Prime Minister as well as holding other key appointments in the Government. The service was held at St Margaret's Church, Westminster and the Clerk and I were seated at the front together with prominent officials including Sir John Major and David Cameron.

As my time as Master draws to a close, I can reflect on a tremendous year and I am grateful to the Court for its guidance and support, also to the Clerk who has managed my diary and to all members of the company for their encouragement. Special thanks, also, to our Beadle, Stephen Henderson, who has gownned me on many formal occasions, always with a sense of humour and respect for the dignity of the position of Master and totally reliable. My thanks to everyone.

Anthony Thomas

Past Master's Notes

The Year Book contains the report on my year as Master, written in advance of my weekend in Lille. Caroline and I enjoyed introducing other members of our Company to one of our favourite cities and restaurants; tinged with sadness because an old favourite, the restaurant "Aux Moules", has since closed after eighty years. Fortunately we have James Dixon's photo of the mussel shells being thrown on a great pile - a tradition on the weekend of La Braderie - sadly no longer to be celebrated, though it will not affect the million or so who flock to Lille on that weekend to enjoy the largest street market in Europe.

Caroline and I both enjoyed the year and the deepening of friendships and the creation of new ones both within the Company and with other Masters. While I found myself reluctant to hand over the Master's badge to Anthony I realised that

the worst thing anyone could have said would have been "Can you stay on for another year." It's a great year, but nice to catch up with a more normal life; the increasing pressures of commitments on our Master has in any case meant that I have continued to attend a number of events including an excellent, if alarming, talk on "Conflict in the twenty-first Century" (the inaugural Royal Artillery Company lecture) and the odd Dinner or two.

I attended the 101 Squadron Dinner at RAF Brize Norton. Their hospitality was, as always, generous; the opportunities to strengthen our affiliations with the forces and the cadets were a particular highlight of my year (and how can I forget the Civic Lunch when prize-winning cadet Anton Conibert saved the life of a jogger who had collapsed on the Embankment).

The Deputy Master has the task of sounding out the Court to present a report to the Master's Committee on progression both to Master and Warden and on prospective Court members. Given

"Aux Moules"
Photo: James Dixon



the attraction of continuity I hope to assist my successors with this process over the next couple of years and thus to continue an active role in the Company. The more you put in the more you get out and I hope that newer members of the Company will become more involved both on committees and on the Court - our future is in your hands.

Michael Godbee

History of Tax Meetings

Tax and quacks – the medicine stamp duty 1783 – 1941

We welcomed back Professor Chantal Stebbings (Professor of Law and Legal History at the University of Exeter) at a talk on 22 October 2015 to consider the connection between Beechams Powders, Dr J Collis-Browne's Mixture, and Daffy's Elixir (what was that?) and tax.

The connection is that all of the medicines mentioned, and many others, were deemed, from 1783, to be proprietary or "quack" medicines subject to medicine stamp duty. Quack medicines were usually the subject of exaggerated claims as to their efficacy, were sold to the gullible and desperate, were rarely effective (and indeed could be harmful), and all had a secret composition, "belonging" to the maker, who often had no medical or pharmaceutical knowledge.

In her fascinating talk, Professor Stebbings not only explained the history of quack medicines, but, also, the important role of medicine stamp duty, not only as an important revenue raiser, but in helping develop a robust

and regulated profession for chemists and druggists. It was an example of bureaucratic law making; the statute was almost without definitions and, consequently, the Inland Revenue played an important role in determining some of the key terms. It was the Inland Revenue who decided that baldness and chapped lips were not ailments, whereas insect bites were, and, also, that, despite claims made for their health giving properties, Ovaltine and Guinness were not medicines, but beverages. These interpretations were essential to ensure not only compliance with the tax, but also fairness in its imposition.

The demise of the medicine stamp duty was accelerated by major producers of proprietary medicines (for example, Beechams) declaring the ingredients on the packaging, making the products exempt from the levy, only when sold by chemists and druggists. Following consideration of the tax by a Select Committee it was abolished in 1941.

Professor Stebbings delighted us with her insight into this forgotten tax, as well as her knowledge of quack medicines.

"Daffy's Elixir was a "universal cure" dating from 1647, to cure (amongst other things) convulsions, consumption, piles, green sickness, king's evil or any other disorder proceeding from wind, dropsy and scurvy.

The Curious Case of Mr Trull

On 9 February 2016, Professor Sir John Baker introduced us to Mr Trull giving us a fascinating glimpse of medieval law, Cornish nationalism and the interaction between a charter of 1508 and UK legislation. This was a case that Professor Baker had been involved with, as in 1988 he was asked by Government solicitors to translate part of the 1508 document from Latin.

Mr Trull, was an avid Cornishman who believed that Cornwall should be a separate sovereign state. He set up and sold shares in a phantom tin mine company the Royal Cornish Consols United Tin Mines Cost Book Company at one pound each, as a device to avoid the Community Charge (or poll tax), introduced in 1989. Mr Trull asserted that all tin-miners and, crucially, all shareholders in tin-mines, were exempt from the tax because the law imposing the charge had not been approved by the Stannary Parliament (a medieval legislative authority for The Cornish Stannaries, the four tin-bearing areas of Cornwall), as seemed to be required by Henry VII's Charter of Pardon of (Continued on Page 4)

History of Tax Meetings (Continued)

1508. Perhaps unsurprisingly, due to the apparent tax exemption that was available for subscribers, take up was high; Mr Trull allegedly receiving between £1million and £2million. However, the company eventually went into receivership by order of the court.

The Stannary Parliament last met in 1753, and Mr Trull wanted to revive it by calling together "twenty-four good and lawful men of the four stannaries", with the intention that it should overrule the Community Charge. In a subsequent Department of Trade and Industry investigation into the company and Mr Trull's involvement, he represented himself

in court, and ultimately his claim that the Stannary parliament could veto legislation from Westminster was unsuccessful. The case raised a number of interesting issues, including whether letters patent, such as that of 1508, could take priority over national law. Whilst there is medieval case law that demonstrates that it is possible to have a charter of exemption from future taxes, which is recognised in modern revenue

legislation, this was not an argument advanced in the case in question.

Professor Baker's talk was erudite, informative and amusing, revealing as it



Prof. Sir John Baker Photo: James Dixon

did fascinating issues arising from lesser known aspects of English law.

Caroline Turnbull-Hall

And on the subject of Tax History ...

In an article (reproduced with permission) that appeared in The Journal of The Decorative Arts Society, Peyton Skipwith, a former director of the Fine Art Society in Bond Street, recalled an interesting negotiation with HM Customs & Excise on the VAT treatment of "Collectors' Items."

"In 1980, an official in the Customs and Excise forced through a ruling that all items less than one hundred years old must be treated as second-hand goods and not as collectors' items. Once again The Fine Art Society was picked on and we were instructed to select half a dozen items, less than one hundred years old and justify why we had sold them on under the Special Scheme.

The task fell to me, and I chose, among other items a Charles Rennie Mackintosh clock, a De Morgan tile, Benson metalwork and Morris textiles, which had all been bought by museums.

... the tax office would do no more than grudgingly admit that though these were, undoubtedly, items that collectors would like to own, this was not sufficient to make them 'Collectors Items' within the meaning of the Act. Eventually I was summoned to the Headquarters of the Customs and Excise After three hours I decided to play what I regarded as our trump card and threatened them with a referral to the Race Relations Board. Asked to explain, I drew their attention to the section following "Collectors' Items" in their pamphlet headed "Ethnography"

which they defined as pertaining to the customs, habits and tastes of any people past and present. I pointed out that if the items we had been discussing had been made by Aborigines they would not have wasted their time or mine discussing them, and if they were going to discriminate against Charles Rennie Mackintosh because he was a Scot and William Morris because he was a Welshman I would have no option. Three months later Customs and Excise responded, conceding nothing, but stating that they were satisfied we were accounting for our VAT quite correctly. A small, but important, victory for sanity had been won."



The Decorative Arts Society

www.decorativeartsociety.org.uk/index.html

encourages and supports the study and appreciation of all aspects of the decorative arts and design from 1850 to the present.

Our Affiliations

Our affiliated Royal Navy minehunter, HMS Bangor, currently on active service in the Gulf, made headlines of a different sort when it was awarded the Desmond Wettern RN Media Award for 2015. This award, named for a distinguished Naval writer, was made to HMS Bangor as the ship that had done most to project a positive image of the Royal Navy in the year. We congratulate her Captain and Crew 8 on this achievement.

In December 2015, Crew 2, under Lt Cdr Tom Weaver, relieved Crew 8. After the handover and initial training they enjoyed Christmas festivities in Abu Dhabi including a traditional carol service, an upper deck BBQ with a special appearance from Father Christmas and Christmas brunch on the beach.

HMS Bangor's subsequent activities included:

- Patrolling the sea lanes of the Gulf.
- Further training with Royal Fleet Auxiliary ship Cardigan Bay.
- Exercises with an identical class of ship from the Saudi Arabian Navy including a day's "crew swap" followed by a memorable Bedouin experience organised by the Saudi Arabian Navy. Fresh camel's milk and dates were enjoyed whilst experiencing the rich

culture of the desert people.

- Exercises with vessels from the Royal, United States and United Arab Emirates Navies and a major multi-national exercise with ships from those navies and from Oman.
- There was also time for 20 crew members to complete the Bahrain half-marathon raising over £2,000 for the "Blind Veterans UK" charity; for the ship's company to be entertained by HM Ambassador to Kuwait, including use of the Embassy's own bar, "The Thirsty Camel"; for some adventurous training activities, including stand-up paddleboarding, scuba diving and wadi treks and to enjoy Commanding Officer's Week, when families fly out for a short break.

Crew 2 handed over to their successors and returned to the UK in June 2016, but look forward to returning to the Ship in 2018 when they are due to sail her back to the UK.

Court Assistants Ian Somerville and Jean Jesty represented the Company at The Faslane Flotilla Annual Mess Dinner in May 2016. After an excellent meal prepared by the Mess Catering team, they enjoyed traditional Naval Hospitality in the Mess and had the opportunity to meet Officers of the Flotilla and representatives of other Affiliated organisations.

Our affiliated ACF unit, City of London & North East Sector, is thriving with 600 cadets and 80 adult volunteers. The highlight of the year is the Annual Camp, which is attended by WCOTA representatives. For many of the young cadets this is the first time away from home for an extended period and they also have to cope with doing drill and exercises and looking after their kit in company with scores of their peers. The adult volunteers have to teach practical skills such as bed-making and uniform care; help young cadets deal with homesickness and counsel older ones with worries about exams and relationships. Supporting the cadets in these ways means that they get the most out of the Camp experience.

Anton Conibert, a former winner of the Company Award for the Westminster St John Ambulance Cadet Unit and also the District, London and National Cadet of the Year Awards (see edition 12 of The Owl), is now studying paramedic science at University. The Unit remains very busy with new leaders settling into their roles. In September the Cadets ran training in life-saving techniques for the public outside Mayfair Library.

101 Squadron, our affiliated RAF Unit, is heavily engaged on operational duties. Past Master Goulding represented the Company at a recent Dining-In function.

Enjoying Bedouin hospitality



Social Report

In early December WCOTA members visited the Dennis Severs house in Spitalfields, lovingly restored to show how it may have been in Georgian, Edwardian and Victorian times. Visitors must keep silent in order not to disturb the atmosphere. The living rooms were stunningly decorated for Christmas; no electric lights of course! It seemed as though the family in occupation had just left the moment we entered, and the aromas of real nuts, jellies, cakes, bread and fruit, mingling with the smell of the fires in the grates made a magical experience.

In February, Company members enjoyed a splendid production by the Birmingham Royal Ballet of Romeo and Juliet, following dinner at the theatre during which one of the dancers gave a brief explanation of the ballet. This was one of the first staged after the former Sadlers Wells Company moved to Birmingham some 25 years ago and, with the excellent facilities at the Hippodrome Theatre, it continues to impress with its sumptuous costumes, superb Prokofiev score and the dedication of this most excellent dance company.

WCOTA joined the Plumbers Company in April for an evening at the Players Theatre in the Museum of Comedy in Holborn. Members who arrived early could view the Museum's eclectic treasures and memorabilia over a pre-theatre drink before being ushered into the intimate theatre for a Victorian Music Hall entertainment, expertly compered by the Chairman. We were treated to comics, a soubrette singing saucy songs and sentimental ballads, a ukulele player, and a truly awe inspiring and witty magician. All acts received enthusiastic audience support, helped by surtitles for the rousing choruses and sustained by a plentiful buffet during the interval.

Venturing further afield, in October a group from WCOTA joined Court Assistant Jean Jesty at Bedern Hall, York, for the Annual Dinner of The Guild of Scriveners of York, of which she is a Past Master. WCOTA members enjoyed excellent Yorkshire hospitality in the historic setting of the Hall which was built in 1370, the second on the site, as the Refectory of the College of the Vicars Choral of York Minster.

Also in York, in February, having won the Guild of Scriveners quiz trophy for 2 years on the run, the 'Overtaxed' team

again took part in an interesting night's quizzing, a little concerned at being told that a third successive win could leave us liable to buy a new silver trophy, for which our Treasurer would accept no responsibility! The usual tricky questions on York, this year its coffee houses, and, also, on race courses (unsuited to tax, as opposed to turf, accountants) relieved us of this potential liability and our team of Sue & Ian Christensen, John Dewhurst and Ian Somerville, undaunted as ever, came a secure third. However, Mary Somerville, Ian's wife, was on the winning team, lead by the Master Scrivener, and so we did feel that we had a hand - or two - on the cup! An excellent pie and chips supper with a huge amount of bonhomie and

real Yorkshire Ale really made for an entertaining event and we will of course have to try again next year!

Tax Advisers also attended *Brigantes* events for City Liverymen living in or with links to the North of England. Over 100 City of London Liverymen and partners were at the 2015 *Brigantes* Winter Gathering in Ripon, North Yorkshire, on 5th December. After a lively Reception and Supper at the Ripon Spa Hotel, and a tour of Ripon Cathedral hosted by the Dean and Precentor, the *Brigantes* joined another 250 participants and the Cathedral Choir for a splendid evening of Christmas Choral Music, Readings and Carols.

Dining with the Scriveners at Bedern Hall, York



Invitation to join the Guild of Scriveners

Our friends at the Guild of Scriveners of York have changed their membership criteria, so that there is no longer a requirement to live within the traditional boundaries of the Ridings of Yorkshire. Any qualified accountants, lawyers and tax advisers are therefore now eligible to join, as is 'any other suitable professional person'. Anyone interested should contact Assistant Jesty for more information.



The *Brigantes* 2016 Breakfast on 20th May in the magnificent surroundings of Cutlers' Hall, Sheffield opened to a fanfare of 'Ilkley Moor Baht'at', with a lunch menu rich in Yorkshire provender and a marching Military Band concert over coffee. This lively affair was attended by 310 Liverymen and their guests, including 18 current Masters, representing 76 Livery

Companies. Adrian Waddingham, Sheriff in 2013/14, Past Master Actuary and Lancastrian, presided. The speakers were Dame Fiona Woolf, Master Solicitor, James Newman, Ironmonger, Yorkshireman and Past Master Cutler in Hallamshire, and His Honour Judge Paul Worsley, Cooper and Yorkshireman, who sits at the Old Bailey. Liveryman Pete Miller combined

socialising with charity fundraising at "The Stand-Up Challenge" when he and five others each did 5 minutes of Stand-Up comedy at the Y Theatre in Leicester in November 2015. Their efforts raised over £15,000 for charity. Take a bow, Pete.

Contributors: Aileen Barry, Sue Christensen, James Dixon, Arnold Homer, Ian Somerville and Ian Wolstencrofts

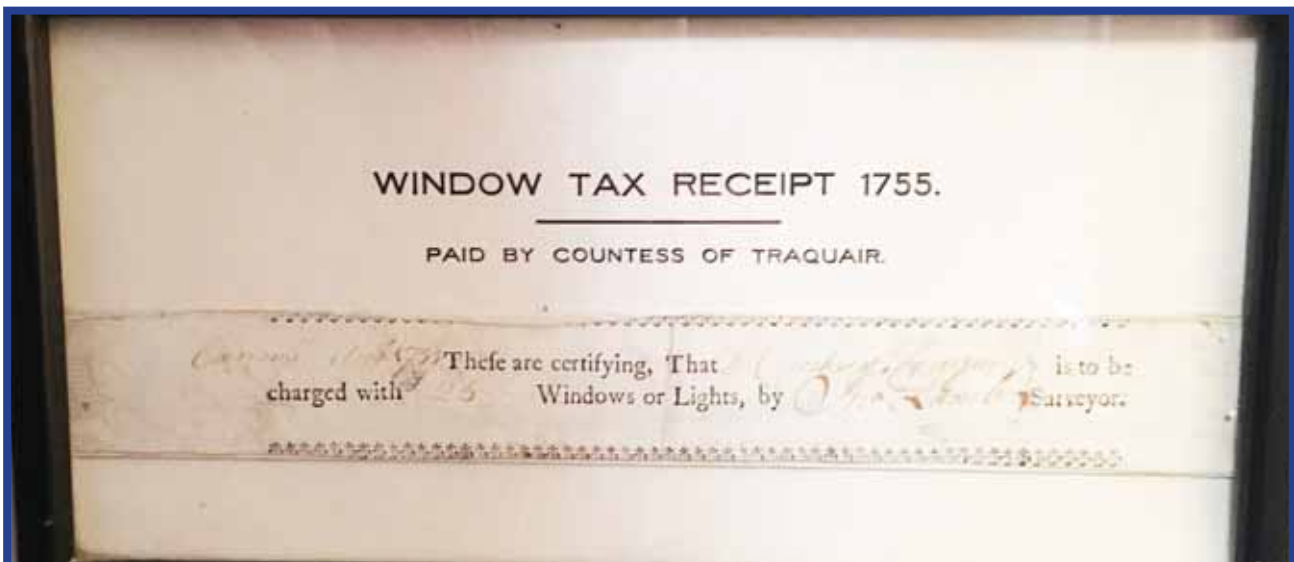
Seen on our Travels

Visiting Budapest with the Worshipful Company of Glaziers, Past Master Clive Tulloch was surprised to find, situated in an impressive art nouveau building, a museum devoted entirely to tax, the

Museum of Hungarian Customs and Tax History. The Museum was founded in 1930 and traces the history of taxation in Hungary back to the first recorded Customs decree of King Coloman the Learned (1095 – 1116).

http://www.museum.hu/museum/744/Customs_and_Tax_History_Museum/actual

Traquair House, near Peebles, is claimed to be the oldest continually inhabited house in Scotland. Browsing through the fascinating collection of memorabilia on display there, Assistant Ian Somerville found a receipt for the payment of Window Tax dated 1755.



Diary 2016/17

Company events

2016

20th December Carol Service followed by Supper at Haberdashers' Hall

2017

10th February Tour of Guildhall Art Gallery and Roman Amphitheatre followed by supper

28th February History of Tax Meeting

7th March Budget Banquet at Stationers' Hall

19th June Civic & Charities Lunch

Livery events

2016

2nd November City Briefing

12th November Lord Mayor's Show

25th November Red Cross Fair at Guildhall

10th December Brigantes Winter Gathering, Chester

2017

8th February City Briefing

13th March City Briefing

31st March United Guilds Service at St Paul's

Inter-Livery Competitions

2017

19th - 20th January Inter-Livery Skiing Competition, Morzine, France

6th February Guild of Scriveners of York Quiz Night

28th February Pancake Races, Guildhall Yard

6th March Inter-Livery Bridge Competition, Drapers' Hall

Congratulations

We offer congratulations to:

Liveryman John Whiting who was made a Commander of the Order of the British Empire [CBE] for his contribution to tax simplification and to Liveryman Mohammed Amin who was made a Member of the Order of the British Empire [MBE] for services to community cohesion in the Queen's Birthday Honours.

We also congratulate:

Past Master Erica Stary, who was installed as Master of The Plumbers' Company for the year 2015 - 16.

ADMISSIONS & ADVANCEMENTS

We welcome the following as Freemen:

September 2015

Richard Alexander HELLIWELL

March 2016

Manda PILLAY-MALONEY

June 2016

Hiten BATHIA

September 2016

Lynsey Marie CHRISTINI-CLAY

Ian MAYES QC

Jasdev Singh REHNCY

Paul SAUNDERS

We offer our congratulations to the following Freemen who were advanced to Liveryman status at the respective Court meetings:

March 2016

Paul Stephen APLIN OBE

Keith Michael GORDON

Sally JONES

Helen Victoria McGHEE

Suzanne PEPPITT

September 2016

Stephen Michael KENNARD

Jeremy Nigel Fortescue NORMAN

Frederick Vaughan ROBINSON

We also offer our congratulations to the following Honorary Freeman who was advanced to Honorary Liveryman status at the March 2016 Court meeting:

THE Rt HON. The LORD GOLDSMITH QC

The Court was pleased to elect the following Liverymen to become Court Assistants from the year 2016 - 17:

Keith Edward BELL

Caroline Sarah Clarkson TURNBULL-HALL

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