

Paper excise stamps on a re-used Haslemere ream-wrapper

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The cover of a booklet used to record the Haslemere land tax assessments of 1820 is shown to be a re-used wrapper from a ream of foolscap paper made by James Simmons III of Sickle Mill, Haslemere. It displays the Royal Arms and a label and stamps showing that paper excise duty had been paid and is the only early 19th century example known to survive.

Introduction

The Surrey Record Office holds an almost complete set of land tax records for Surrey parishes for the period 1780 to 1831 (SRO QS6/7). These provide a major source of information for local historians and, for those interested in the history of the paper industry, there is the added bonus that in many cases the booklets in which the tax returns are recorded are made from locally produced paper (Crocker 1984/85, 3). In the case of the Haslemere booklet for 1820 there is yet another reward as the cover of the booklet is made from re-used coarse paper printed on the inside with the Royal Arms and the words 'SUPERFINE FINE / JAMES SIMMONS'. The front and back sections of this inside cover are illustrated contiguously in figure 1.

The booklet

The Simmons family had been papermakers at Sickle Mill, near the source of the southern branch of the river Wey about 1.7km west of the centre of Haslemere, since 1736. By the late 18th century they also made paper at the neighbouring Pitfold Mill and New Mill and owned Shotter Mill which was a corn mill. The business was founded by James Simmons I, who in 1777 was succeeded by his sons James II, who died in 1790, and William, who died in 1801. William's son James III was then only seventeen years old and the paper mills were leased for ten years to a tenant, John Howard. James III then took over and was the papermaker until 1847 (Crocker 1989/90, 58-9; Crocker & Kane 1990, 149-50). The cover of the 1820 booklet could therefore in principle be associated with any one of three papermakers called James Simmons. However, in practice it would seem likely that it was linked with the contemporary James III who, through using the words 'SUPERFINE FINE', claimed that his paper was of exceptionally good quality.

The booklet measures approximately 198mm x 330mm and is constructed from four sheets of white laid paper and one of thick, coarse, greyish-blue laid paper. These are folded once and sewn along the fold to produce a sixteen-page booklet with a substantial cover. Each of the four sheets of white paper has a Britannia watermark on the right half and 'JAMES SIMMONS / 1814' on the left half. Two of the sheets have the watermarks as shown in figure 2, with a noticeable broken oval above Britannia's head. The other two sheets have superficially identical watermarks except that the oval is not broken. This indicates that the paper was made on a pair of moulds, one of which had a defective watermark design. It was the normal practice for papermakers to use a pair of moulds, alternating from one to the other, but it is unusual to be able to distinguish between them so easily. As indicated in figure 2, the laid lines, arising from the parallel set of stiff wires forming the surface or cover of the mould upon which the paper was formed, were about 1.1mm apart. The chain lines, arising

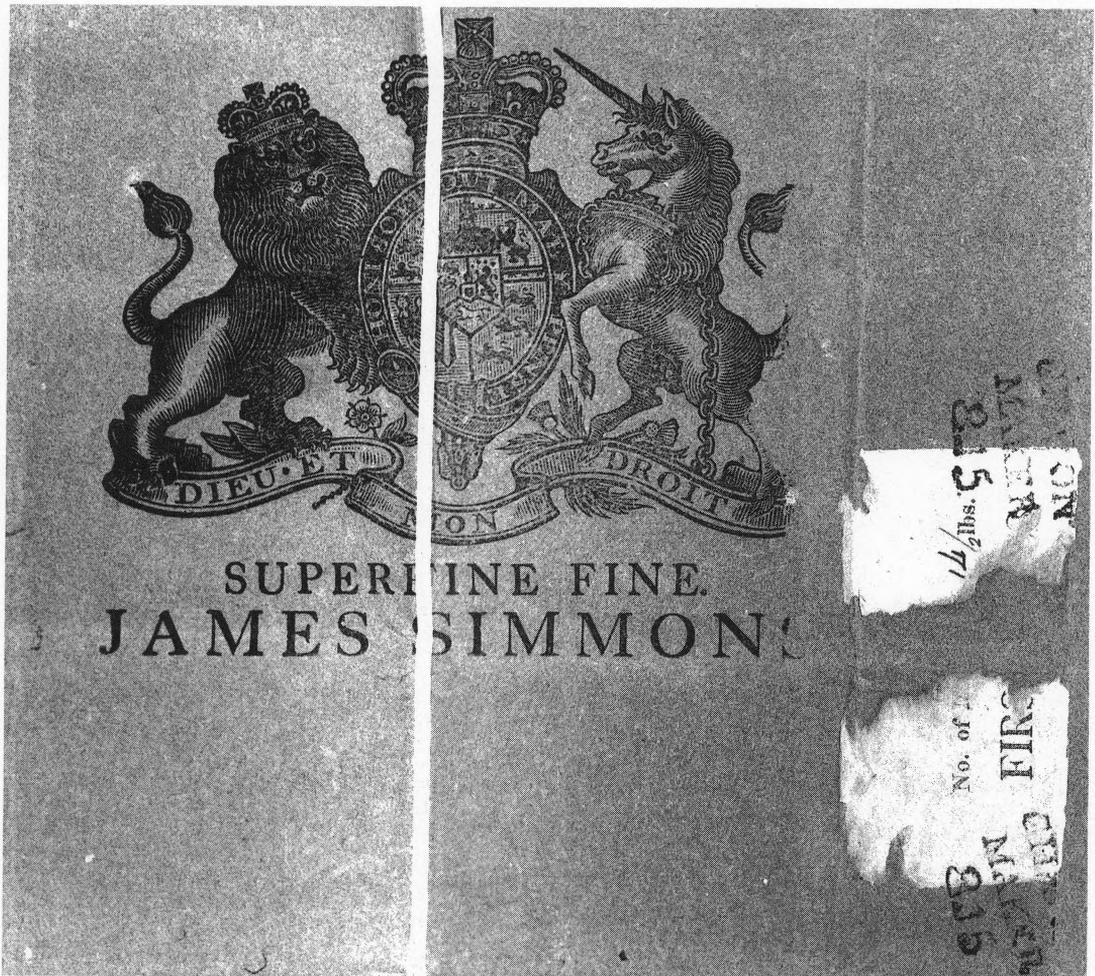


Fig 1 Detail of the inside front and back covers, placed contiguously, of the cover of a booklet in which the land tax assessments of Haslemere were recorded in 1820. The cover was used originally to wrap a ream of foolscap paper manufactured by James Simmons of Sickle Mill, Haslemere. The Royal Arms is the version used between 1801 and 1816 and the label and stamps on the right, which were in use between 1816 and 1820, indicate that paper excise duty had been paid. (1:2) *Courtesy of the Surrey Record Office (QS6/7)*

from the twisted flexible wires which held the laid wires together, were about 26mm apart. The paper has prominent shadows around the chain lines which arise from the wooden backing ribs to which the wires were attached and which influenced the draining of the wet sheet of paper supported by the wire cover. The watermarks are not located exactly at the centres of their pages and the discrepancies indicate that the paper was originally about 424mm wide, being trimmed when the booklet was made. This is consistent with the size of foolscap paper which is nominally $13\frac{1}{4}$ in x $16\frac{1}{2}$ in (326mm x 419mm). The use of the figure of Britannia as a watermark also indicates this size of paper, although originally a fool's cap was used (Hunter 1978, 137). The date of 1814 which forms part of the watermark shows that the paper of the pages of the booklet was made by James Simmons III. However this does not necessarily mean that he also made the cover, which has no detectable watermark.

The version of the Royal Arms printed on the inside cover of the booklet includes the German arms at the centre ensigned by the Electoral Bonnet. This was formally only

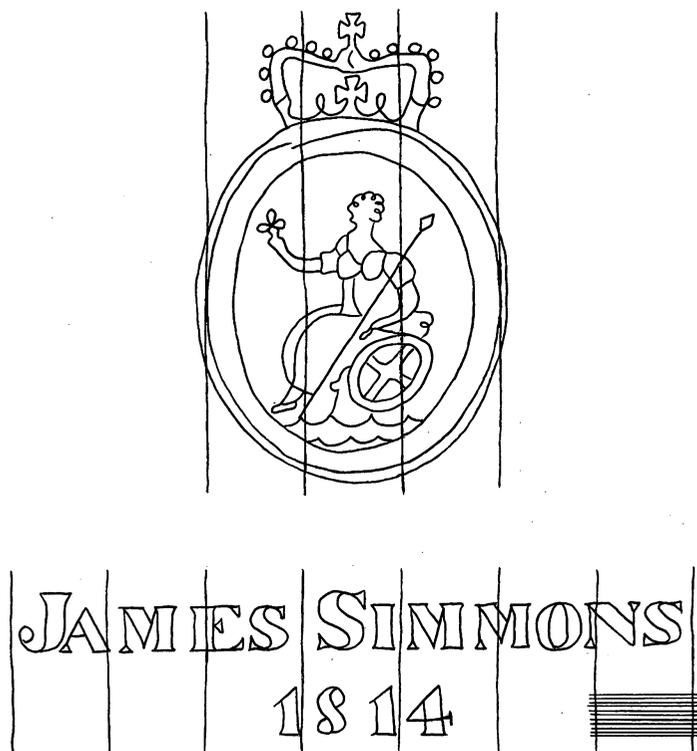


Fig 2 Watermarks in two sheets of laid paper from which one-half of the pages of the Haslemere land tax booklet of 1820 were made. Note the broken oval above Britannia's head. The location of the chain lines (vertical) and the spacing of the laid lines (horizontal) are indicated.(1:2)

employed between 1801 and 1816 (Hasler 1980, 12) but obsolete versions were sometimes used (Hasler 1980, 234). In any case it is clear that James Simmons III and not his uncle or grandfather was responsible for the wrapper. This is supported by the fact that the word 'SUPERFINE', used to describe a quality of paper, only came into common usage between 1805 and 1810 (Peter Bower, pers comm). As indicated in figure 1, the fold in the cover of the booklet does not pass through the centre of the Royal Arms. Presumably the design was printed centrally but one side of the paper was trimmed when the booklet was made. This implies that it was originally 417mm wide, again consistent with the size of foolscap. Incidentally tradesmen did not have to obtain permission to use the Royal Arms in the early 19th century and several papermakers, including James Simmons III, are known to have used it as a watermark (Shorter 1957, 310, 326, 329, 330, 355, 359, 380; Crocker 1984/85, 5).

The cover of the booklet has attached to it two small pieces of thin creamy-white paper which, as shown in figure 1, appear to have been originally one piece measuring 110mm x 58mm but the central part has been torn away. This paper is printed with the words 'No. of M ... lbs. / FIRS ... SS', with '14/2' written by hand before 'lbs.'. The full version of the second line was clearly 'FIRST CLASS' and the first line was probably 'No. of Mill: 118: 14¹/₂ lbs.' The mill number was the excise number which was introduced in 1816 (Shorter 1971, 122) and Sickle Mill was allocated 118 (Crocker & Kane 1990, 150). In addition a stamp has been used to impress 'CH ... ON / MAKER / 815' in two places, partly on the thin creamy-white paper and partly on the coarse blue paper. This label and the associated stamps demonstrate that the cover of the booklet had previously been used to wrap a ream of 480 sheets of paper upon which excise duty had been paid (Dagnall 1995, 2-4). The inside of the cover was of course part of the outside of the wrapper.

Paper excise duties

Excise duties on paper, part of what was popularly known as 'taxes on knowledge', had been introduced in 1712 and gradually increased to become a major burden on papermakers (Hills 1988, 62-4). As discussed by Dagnall (1995, 3) there was at first no checking of the output of mills but in 1781 excise officers started to make regular visits to check the grades of paper being made and, from 1794, the weight of paper produced. At first this was done by the excise officer writing directly on the wrapping paper around each ream of paper but, as sheets of paper became larger and parcels heavier, coarser paper was used for wrapping and labels were introduced to provide a more suitable writing and stamping surface. To prevent fraud, the person purchasing the ream of paper, usually a stationer, had to destroy the wrapper bearing the label and stamps. In 1816 the use of a special type of label became mandatory. The Act stated that 'every maker of paper shall as soon as the same shall be made and tied up, and before it is produced to the Officer of Excise to be weighed and stamped to denote the charge of Duty, firmly and permanently fix with warm paste made of glue, flour and water only, a label made of a certain kind of paper called tissue paper, of at least four inches square, and of a different colour from the wrapper, and over the knot formed by tying together the two ends of the string.' The contents and weight of the parcel had to be written on the label which was then dated and signed by the excise officer. He then had to 'make at least two impressions of the Duty Stamp, partly on every such label, and partly on the Wrapper to which the same is attached.' This procedure turned out to be a disaster as mishandling of the heavy parcels often caused the tissue paper over a knot to be torn, making the papermaker liable to a fine of £200. The system was soon abandoned and in 1820 a much more substantial label was introduced. Excise duty on paper was repealed finally in 1861 (Hills 1988, 125).

Discussion

The label on the cover of the 1820 booklet is clearly the one introduced in 1816. The central part has been torn away as it was over a knot and it is evident that the lower half has also disappeared, as the label had to be at least four inches (102mm) square. On the missing part would have been written the progressive number of the ream in the relevant three-month tax period together with the date and the signature of the excise officer. Thus the label cannot date from before 1816. Also, since the version of the Royal Arms on the wrapper became obsolete in that year, it cannot date from much later. However, Simmons would no doubt finish using his stock of old ream wrappers before having new ones printed. Hence it can be assumed that the ream wrapper dates from 1816 or shortly afterwards. At that time the excise charges were 3d (1.25p) per pound weight on first class papers, which included all papers except the most common varieties, and half that rate for second class papers (Coleman 1958, 318). Thus as the label records that the ream weighed $14\frac{1}{2}$ lbs, the charge would have been, at least approximately, $43\frac{1}{2}$ d. The full impression of the stamp, consisting of the words 'PAPER / CHA^D. ON / MAKER / 815' surmounted by a crown, would have been as shown in the reconstruction of figure 3. Here 'CHA^D.' stands for 'charged' and '815' identified the excise officer (Dagnall 1995, 4).

A ream of paper could either be packed flat or, more conveniently, as twenty quires of 24 sheets folded once before being stacked together (Hunter 1978, 179). In either case the size of the resulting parcel would be too large for it to be wrapped in a single standard sheet of hand-made paper. Unfortunately little information is available on the way the wrapping was carried out but one example of an intact ream with folded quires, dating from about 1850, survives in the Dutch Royal Library (Elen 1988, 30-31). It has sheets of white paper folded around the ends of the stack of quires, a sheet of coloured wrapping paper underneath and folded up the sides and a similar sheet of wrapping paper, but printed with a coat of arms and


 PAPER
 CHA^r ON
 MAKER
 815

Fig 3 Reconstruction of the excise stamp used on the ream wrapper from which the cover of the Haslemere land tax booklet of 1820 was made. (1:2)

the maker's name, over the top and folded down the sides. Finally the parcel was tied with string with crossings at the top and bottom.

The cover of the booklet reveals that the James Simmons ream wrapper was used in this way, as illustrated in the sketch of figure 4. The key to this deduction is the fact that the lower half of the printed label and the upper halves of the inverted stamps impressed by the excise officer are missing. This must be because they were on the lower wrapping paper which overlapped the upper. This observation and the traces of folds in the wrapper on either side of the Royal Arms, which can be detected in figure 1, now enables the dimensions of the ream to be deduced as approximately 330mm long, 220mm wide and 160mm thick. This means that the thickness of the 480 folded sheets of paper was at least approximately 160mm, which is an average value for hand-made paper. This is confirmed by the weight of 14½ lbs written on the label as the weight of a ream of foolscap paper is quoted as lying between 7lbs and 22½ lbs (Clapperton 1952, 496).

In addition to the label and excise stamps the inside cover of the booklet has '2^d2qr' written upon it in ink. This may be interpreted as 22¼d (9.27p) which is approximately the charge for 14½ lbs (6.58kg) of second class paper. This suggests that James Simmons might have attempted to pay the lower rate but was caught by the excise officer. Alternatively, as pointed out by Dagnall (pers comm), '2^d2qr' could mean the second ream of the second quarter of the tax year and 'qr' might represent quire rather than quarter.

The ream wrapper discussed in this paper, still displaying its excise label and stamps, is the only example known to survive from the early 19th century, largely because purchasers were instructed to destroy them. Certainly, none of the other land tax returns for Haslemere, or indeed the other Surrey parishes where paper was made, have covers made from re-used

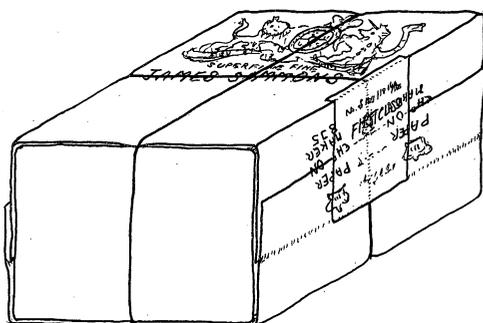


Fig 4 Sketch reconstructing the way in which the wrapper described in this paper was used to cover a ream of 480 folded sheets of foolscap paper. Note particularly that the excise label on the right is attached partly to the surviving upper wrapper and partly to the lower wrapper.

ream wrappers. It is therefore interesting to speculate about why one was used for the 1820 Haslemere booklet. Most reams of paper manufactured by James Simmons would have been sold to London stationers, in which case the wrappers, even if they were not destroyed, would not have been available in Haslemere. Perhaps therefore this particular ream was sold to a local shopkeeper, who in 1820 used James Simmons 1814 paper and the ream wrapper of 1816 or a little later to make a booklet and sold it to the local land tax assessors. These are recorded in the booklet as Daniel Saunders, from a farming family, and John Wiggins, from a family of maltsters (Swanton & Woods 1914, 220). Alternatively James Simmons might have been unable to sell the ream of paper, possibly because of the confusion about whether it was first class or second class, and decided in 1820 to make booklets from it, one of which came into the possession of the assessors. In this connection it is interesting that this same James Simmons kept a diary from 1831 to 1868 in hand-made booklets made almost entirely from his own paper (Crocker & Kane 1990, 152-62). Also the parents of John Wiggins were the witnesses at the marriage of James Simmons's aunt in 1787, so the families knew each other well (SPRS 1903, 296).

In conclusion, the importance of recording watermarks and other information relating to paper mills and papermakers in documentary material is emphasised. The author would welcome receiving information on this topic, particularly items relating to Surrey paper mills.

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