

Paper making and defrauding the Inland Revenue

According to several newspapers, including the 'Yorkshire Gazette' of Saturday, 26 July 1856, Henry Symington of Tickhill Friars paper mill (West Mill) had been deliberately defrauding the Inland Revenue at a time when manufacturing paper was taxed. A large quantity of heavy paper used for wrapping purposes and manufactured at Symington's mill was seized by Excise Officers at Barnsley, Rotherham, Doncaster and Tickhill after it had been sold to different tradesmen in these towns. Among the 18 charges Symington faced were:

- altering the weights on reams of paper after they had been marked by the Excise Officer;
- selling paper without being charged duty at all;
- making false declarations to the Excise Supervisor when challenged;
- using counterfeit stamps or impressions on the wrappers of the paper to represent those used by the Excise.

The case against Henry Symington was heard at the West Riding Petty Sessions held at Doncaster Guildhall on Saturday, 19 July 1856. The penalties sued for amounted to £16,360. The defendant pleaded guilty on the advice of his solicitor and expressed his sorrow for the fraud, explaining that pressure of circumstances had led him to it. Following a conversation with the bench, two counts were withdrawn and the penalty for a third count was reduced. The bench then mitigated the remaining penalties to one fourth of the aggregate reducing the fine to £2,850. The newspaper reports noted that the Commissioners of the Inland Revenue had the power to diminish the penalties still further. However, it was pointed out that it was quite impossible for Symington to pay any fine as his business had been discontinued and he had few assets left. Immediately after the hearing legal advisors to the Crown took out a writ of execution upon Symington's goods and seized his premises.

Henry Symington was about 69 years old in 1856 (listed in the 1861 Census as a 74 year old). In 1856 he was already running the paper making business with his son-in-law John Pegg (married to Henry's younger daughter Catherine in 1852). Whereas in 1851 Henry Symington was head of a household which included his two unmarried daughters, Alice and Catherine, and also had a farm of 50 acres, by 1861 he was staying with John Pegg, aged 35, his wife Catherine and their four children at Gally Hill. (Henry's wife, Ellen, had died in 1839, age 50 and was buried in St Mary's churchyard, but there is no gravestone.) Both Henry and John were listed as paper makers in 1861, with John also farming 26 acres, and so the debacle of 1856 did not bring paper manufacturing to a complete halt. In 'The Bookseller', 31 July 1863, John Pegg was listed as a paper and millboard manufacturer at Tickhill, but 'The London Gazette' 3 July 1863 stated that the same John Pegg had been adjudged bankrupt on 30 June 1863.

A tax on the manufacture of paper was introduced in Queen Anne's reign, initially to raise money for the war with France. Duty payable on newspapers was abolished in 1855 after much criticism that it was a tax on knowledge. It was not until 1861 that the duty payable on other paper was removed by Gladstone, then Chancellor of the Exchequer. From 1853 documents recording the manufacture of paper no longer had to be sent to the Stamp Offices. Adhesive stamps indicating the duty paid were required though. Perhaps Henry Symington thought nobody would check in 1856 if he had not paid the appropriate duty. If so this was unwise as Commissioners of Customs and Excise had kept lists of all paper mills from 1816 with the names of their proprietors and the names of the collectors of excise responsible for the areas in which the mills were situated. Moreover, Excise Officers were based in most towns and had the right of entry to paper mills day or night. Also in the 1851 Census a superannuated Excise Officer, John Close, and Inland Revenue Officer, Benjamin Skinner, are listed in Tickhill. Any suspicions or rumours about Symington could easily have been passed on by them to relevant officers who were familiar with the types of fraud paper manufacturers could commit. (In 1849 the Board of Excise was amalgamated with the Board of Stamps and Taxes to create the Board of Inland Revenue.)

The removal of the tax on manufacturing paper perhaps came too late to save the West Mill in the long term because all British paper makers faced further challenges. The 'Sheffield Daily Telegraph' on 18 February 1860 noted that cheap paper made in France imported free of duty would ruin all the paper mills. Rags from which the paper was made were much cheaper in France. We know that Henry Symington used rags in the paper making process because some were stolen from his premises on 8 August 1846 and traced to a shop in Doncaster. The thief was Joseph Sykes, a rag gatherer, who was imprisoned for one month with hard labour as a result. Another challenge was the change in the method of manufacturing paper. Increasingly pulp from wood and esparto grass was used in paper manufacturing. Small paper mills in rural areas were replaced with larger mills in urban areas and near ports. There had been 430 paper mills in England and Wales in 1800 using up to 24 million pounds of rags annually, but by 1884 there were only 250 paper mills and they were no longer reliant on rags.

Paper manufacturing at the West Mill had stopped by 1867. By 1871 John Pegg (discharged from bankruptcy in November 1863) had left Tickhill to return to his place of birth, Melbourne in Derbyshire, and moved his family into the home of his widowed mother. He was then working as a commercial traveller. In the 1871 Census Henry Symington, now listed as 77 years old, was staying in Tickhill with John and Dorothy Rawson and their son Joseph. His days of paper manufacturing were over.