

Survey of the Rates & duties levied within the County of Aberdeen from 5th April 1790 to 5th April 1791 on WHEEL-CARRIAGE TAX. by Neil M. James Surveyor

Date of Survey.	MASTERS and MISTRESSES Names and Designations.	Actual Number of Wheel Carriages.	Carriages with Two Wheels, L. 3 to 4 each.	Publick Carriages with Four Wheels, L. 7 each.	Private Carriages with Four Wheels.			DUTY.
					One Carriage, or the Fifth of any Number, L. 8.	Two Carriages, Second, L. 9.	Three or more Carriages; Second and upwards, L. 10 each.	
1790	Bartholomew Jarvis Provost Duncan Drumside	1			1			£ 8 0 0

1. Introduction to Wheel Carriage Tax records
2. Transcribing the records and field help
3. Records available for transcription
4. Transcription examples

1. Introduction to Wheel Carriage Tax records

Between 1785 and 1798 the owners of 2 or 4-wheeled carriages in Scotland paid tax on their carriages. In wheel carriage tax rolls you will find the names of carriage owners and the types of carriage they owned, as well as the duty paid in tax.

These records are arranged in volumes by year, and then either by the county or burgh in which the owners were to be found. At the top of the first page of each county or burgh return, there is usually a handwritten note which records the county or burgh to which it relates, along with the date of the survey and the name of the surveyor. The final page(s) of each county or burgh return will provide statistical analysis and an attestation by the surveyor as to the accuracy of the information.

2. Transcribing the records and field help

Reading historical documents, also known as *palaeography*, can often be a challenge, but *practise* helps your learning experience. Before too long, you will read historical documents with few problems. The tax records of the later 18th century are written in what is called a *cursive hand style*, which is very similar to 'joined-up handwriting' that we know today. Most of the letter forms and words should be familiar to the reader, but there may be a few abbreviations, contractions, letter forms or words which may be unknown or unusual to those working with the documents.

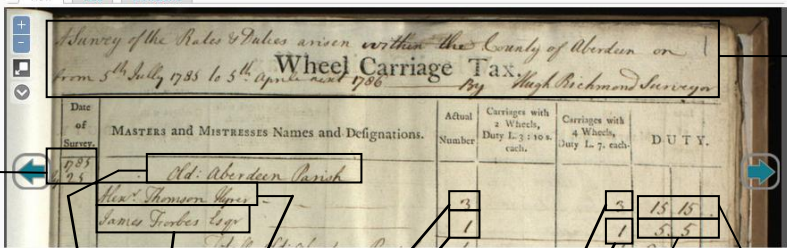
The wheel carriage tax records are thought to fall in the beginner and intermediate categories, so are perfect for those who haven't worked with these type of records before, or for those who have experience in working with 18th century handwriting and documents.

There are five different styles of form which gather roughly the same types of information. Examples of the forms can be found on the following pages. A guide to the fields and the information entered into each can be found after the screen shots.

Wheel Carriage tax, volumes 1-8

Home > Resources > Historical Tax Rolls > Carriage tax rolls, 1785-1798 > Carriage tax, volume 01
E326.8/1/1

View Edit Revisions



Survey of the Rates & Duties arisen within the County of Aberdeen on
Wheel Carriage Tax
from 5th July 1785 to 5th Aprile next 1786
By Hugh Richmond Surveyor

Date of Survey	MASTERS and MISTRESSES Names and Designations.	Actual Number	Carriages with 2 Wheels, Duty L. 7. 10 s. each.	Carriages with 4 Wheels, Duty L. 7. each.	DUTY.
25 Jul 1785	Old Aberdeen Parish				
	Alexander Thomson Kyrer	3	3		£15.15.0
	James Forbes Esqr [Esquire]	1	1		£5.5.0

Transcribe row Transcribe other information Transcriber's notes Transcription guide

Date Masters/mistresses names Actual # 2 wheel carriages 4 wheel carriages Duty Note Operations

Read the whole transcription for this volume.

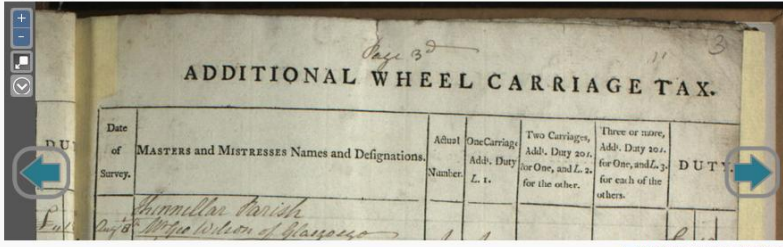
Transcribe other information

A survey of the Rates and Duties arisen within the County of Aberdeen on
Wheel Carriage Tax
from 5th July 1785 to 5th Aprile next 1786. By Hugh Richmond Surveyor

Wheel Carriage tax, volumes 9-10

Home > Resources > Historical Tax Rolls > Carriage tax rolls, 1785-1798 > Carriage tax, volume 09
E326.8/9/1

View Edit Revisions



ADDITIONAL WHEEL CARRIAGE TAX.

Date of Survey	MASTERS and MISTRESSES Names and Designations.	Actual Number	One Carriage, Add. Duty 20 s. for One, and L. 2. for the other.	Two Carriages, Add. Duty 20 s. for One, and L. 2. for each of the others.	Three or more, Add. Duty 20 s. for One, and L. 2. for each of the others.	DUTY.
8 Aug	Kinnillar Parish					
	Mr George Wilson of Glasgoige	1	1			£0.15.0
	Peter Cutler Parish					
	Mrs Udney Duff	1	1			£0.15.0

Transcribe row Transcribe other information Transcriber's notes Transcription guide

Date Masters/mistresses names Actual # One carriage Two carriages Three or more Duty Note Operations

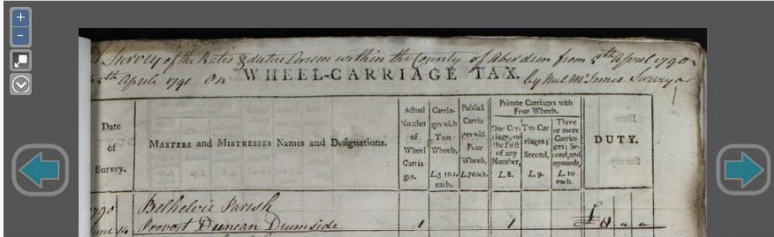
Read the whole transcription for this volume.

Wheel Carriage tax, volumes 11-12

Home > Resources > Historical Tax Rolls > Carriage tax rolls, 1785-1798 > Carriage tax, volume 11

E326/8/11/1

View Edit Revisions



Mark this page as completed

Transcribe row Transcribe other information Transcriber's notes Transcription guide Save

Date Masters/mistresses names Actual # 2 wheel carriages 4 wheel carriages

Private: one carriage Private: two carriages Private: three + carriages Duty Note

Read the whole transcription for this volume.

Date	Masters/mistresses names	Actual #	2 wheel carriages	4 wheel carriages	Private: one carriage	Private: two carriages	Private: three + carriages	Duty	Note	Operations
+ 1790	Belhelvie Parish									edit delete
+ 14 Jun	Provost Duncan Drumside	1			1			£8.0.0		edit delete

Transcribe other information

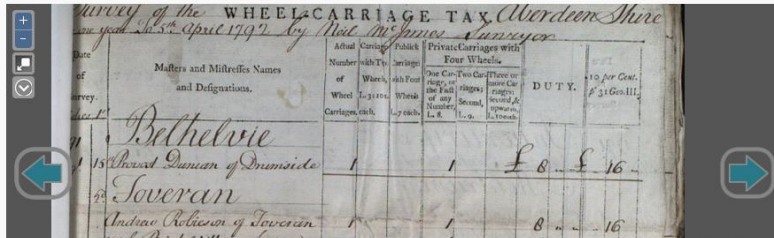
A Survey of the Rates & duties Arisen within the County of Aberdeen from 5th April 1790 to 5th April 1791 on [Wheel Carriage Tax] by Neil McInnes Surveyor

Wheel Carriage tax, vols 13-18

Home > Resources > Historical Tax Rolls > Carriage tax rolls, 1785-1798 > Carriage tax, volume 13

E326/8/13/1

View Edit Revisions



Mark this page as completed

Transcribe row Transcribe other information Transcriber's notes Transcription guide Save

Date Masters/mistresses names Actual # 2 wheel carriages 4 wheel carriages

Private: one carriage Private: two carriages Private: three + carriages Duty 10% Note

Read the whole transcription for this volume.

Date	Masters/mistresses names	Actual #	2 wheel carriages	4 wheel carriages	Private: one carriage	Private: two carriages	Private: three + carriages	Duty	10%	Note	Operations
+ 1791	Belhelvie										edit delete
+ 15 [Aug]	Provost Duncan of Drumside	1			1			£8.0.0	£0.16.0		edit delete

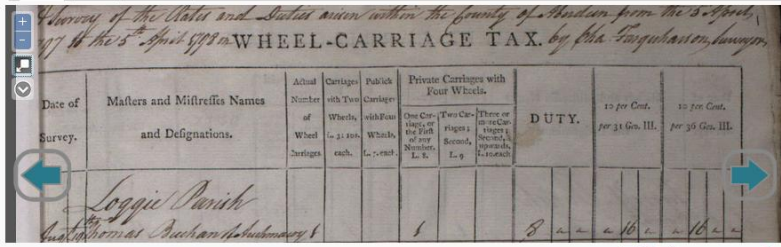
Transcribe other information

13 Dec 1791
Survey of the [Wheel Carriage Tax] Aberdeenshire
[in] one year To 5th April 1792 by Neil McInnes Surveyor

Wheel Carriage tax, vols 19-20

Home > Resources > Historical Tax Rolls > Carriage tax rolls, 1785-1798 > Carriage tax, volume 19
E3268/19/1

View Edit Revisions



Mark this page as completed

Transcribe row Transcribe other information Transcriber's notes Transcription guide Save

Date Masters/mistresses names Actual # 2 wheel carriages 4 wheel carriages Private: one carriage
Private: two carriages Private: three + carriages Duty 10% per 31 10% per 36 Note

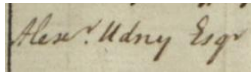
Read the whole transcription for this volume.

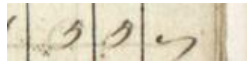
Date	Masters/mistresses names	Actual #	2 wheel carriages	4 wheel carriages	Private: one carriage	Private: two carriages	Private: three + carriages	Duty	10% per 31	10% per 36	Note	Operations
+	Loggie Parish											edit delete
+	19 Aug	Thomas Buchan	1		1			£8.0.0	£0.16.0.0	£0.16.0.0		edit delete
+	[total]		1		1			£8.0.0	£0.16.0.0	£0.16.0.0		edit delete

Transcribe other information

A Survey of the Rates and Duties arisen within the County of Aberdeen from the 5th April 1797 to the 5th April 1798 in [Wheel Carriage Tax] by Charles Farquharson Surveyor

Field help

Date	The date of the record should be inserted here if it is present in the original record. It should be in the format of: DD MMM YYYY, for example, 22 Oct 1785
Master/Mistresses name	The name of the master or mistress should be entered here. Transcribe the information as it is written. If the first name is abbreviated, expand to include the whole name. If there is a further abbreviation, type it fully after the abbreviation and place in square brackets. For example,  should be entered: Alexander Udny Esqr [Esquire]
Actual #	The actual number (#) refers to the number of carriages. This should be entered as it appears in numerical form
2 wheel carriages	This should be entered as it appears in numerical form
4 wheel carriages	This should be entered as it appears in numerical form
One carriage	This should be entered as it appears in numerical form

Two carriages	This should be entered as it appears in numerical form
Three or more carriages	This should be entered as it appears in numerical form
Private one carriage	This should be entered as it appears in numerical form
Private two carriages	This should be entered as it appears in numerical form
Private three + carriages	This should be entered as it appears in numerical form
10% per 31	This should be entered as it appears in numerical form
10% per 36	This should be entered as it appears in numerical form
Duty	Financial sums should be entered using the format of £1.2.3 For example, the  should be entered: £5.5.0
Transcribe other information	Enter here any handwritten information found in the header or footer of the page, or any marginalia
Transcriber's notes	This can be used to record any other notes which the transcriber would find useful for others who may use this record

3. Records available for transcription

The following volumes located at the National Records of Scotland have been digitised and made available for transcription:

Carriage tax volume 1 **NRS reference: E326/8/1** **Dates: 1785-1786** **Transcription difficulty: Beginner**
This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire), Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 2 **NRS reference: E326/8/2** **Dates: 1785-1786** **Transcription difficulty: Beginner**
This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burtisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Forres, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 3 **NRS reference: E326/8/3** **Dates: 1786-1787** **Transcription difficulty: Beginner**
This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire), Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres),

Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 4 NRS reference: E326/8/4 Dates: 1786-1787 Transcription difficulty: Beginner

This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 5 NRS reference: E326/8/5 Dates: 1787-1788 Transcription difficulty: Beginner

This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire, Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 6 NRS reference: E326/8/6 Dates: 1788-1789 Transcription difficulty: Beginner

This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire, Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 7 NRS reference: E326/8/7 Dates: 1788-1789 Transcription difficulty: Beginner

This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 8 NRS reference: E326/8/8 Dates: 1789-1790 Transcription difficulty: Intermediate

This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire, Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 9 NRS reference: E326/8/9 Dates: 1789-1790 Transcription difficulty: Intermediate

This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire, Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 10 NRS reference: E326/8/10 Dates: 1789-1790 Transcription difficulty: Intermediate

This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 11 NRS reference: E326/8/11 Dates: 1790-1791 Transcription difficulty: Intermediate

This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire, Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 12 NRS reference: E326/8/12 Dates: 1790-1791 Transcription difficulty: Intermediate

This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben,

Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 13 **NRS reference E326/8/13** **Dates: 1791-1792** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire), Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 14 **NRS reference; E326/8/14** **Dates: 1791-1792** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Forres, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 15 **NRS reference: E326/8/15** **Dates: 1792-1793** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire), Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 16 **NRS reference E326/8/16** **Dates: 1792-1793** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Forres, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 17 **NRS reference: E326/8/17** **Dates: 1794-1795** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire), Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 18 **NRS reference: E326/8/18** **Dates: 1794-1795** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Forres, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

Carriage tax volume 19 **NRS reference: E326/8/19** **Dates: 1797-1798** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the counties of Aberdeenshire, Argyll, Ayrshire, Banffshire, Berwickshire, Bute, Caithness, Clackmannanshire, Cromartyshire, Dunbartonshire, Dumfriesshire, East Lothian Haddingtonshire), Fife, Forfarshire (Angus), Inverness-shire, Kincardineshire, Kinross-shire, Kirkcudbrightshire, Lanarkshire, Midlothian (Edinburghshire), Moray (Elgin and Forres), Nairnshire, Orkney, Peebles-shire, Perthshire, Renfrewshire, Ross-shire, Roxburghshire, Selkirkshire, Shetland (lordship of Zetland), Stirlingshire, Sutherland, West Lothian (Linlithgowshire), and Wigtownshire

Carriage tax volume 20 **NRS reference: E326/8/20** **Dates: 1797-1798** **Transcription difficulty: Intermediate**
This volume contains information about carriage tax paid in the burghs of Aberdeen, Annan, Anstruther Easter, Anstruther Wester, Arbroath (Aberbrothock), Ayr, Banff, Brechin, Burntisland, Cambelltown, Crail, Cullen, Culross, Cupar, Dingwall, Dumbarton, Dumfries, Dunbar, Dundee, Dunfermline, Dysart, Edinburgh, Elgin, Forfar, Forres, Fortrose and Rosemarkie, Glasgow, Haddington, Inveraray, Inverbervie (Bervie), Inverkeithing, Inverness, Irvine, Jedburgh, Kilrenny, Kinghorn, Kirkcaldy, Kirkcudbright, Kirkwall, Lanark, Lauder, Linlithgow, Lochmaben, Montrose, Nairn, New Galloway, North Berwick, Peebles, Perth, Pittenweem, Queensferry (South Queensferry), Renfrew, Rothesay, Rutherglen, St. Andrews, Sanquhar, Selkirk, Stirling, Stranraer, Tain, Whithorn, and Wigtown

4. Transcription examples

1st

Report Survey WHEEL-CARRIAGE TAX. Argyllshire for
the Year ending 5th April 1793. By James Mac Niver Surveyor

Date of Survey.	Masters and Mistresses Names and Designations.	Actual Carriages		Public Carriages with Four Wheels L. 3:10s. L. 7 each.	Private Carriages with Four Wheels.			DUTY.
		Number of Wheels L. 3:10s. L. 7 each.	Carriages with Four Wheels L. 7 each.		One Car- riage, or the First of any Number, L. 8.	Two Car- riages, Second, L. 9.	Three or more Car- riages, Second & Third, L. 10 each.	
1792 July 23	Kingerloch & Kilmallie Miss Cameron of Trafalgar	1	1					L. 3. 10. 7
		1	1					3. 10. 7
Sept 2	Ardochattan & Muckhain Duncan Campbell of Lochmell	2	1	1				11. 10. 1. 3
		2	2	2				L. 11. 10. 1. 3
9	Kilmore & Kilbride Don ^d McDonald Ambusher Staw	1		1				7. 14.
		1		1				7. 14.
16	Kilmelford & Kilmilver Capt. John Campbell Stranaddy	1			1			8. 16.
		1			1			8. 16.
22	Kilmichall of Glasry Rob ^t Campbell of Kilmich	1			1			8. 16.
		1			1			8. 16.
11	Bownmore Walter Campbell of Shawfield	2			1	1		17. 1. 14.
		2			1	1		17. 1. 14.
1	N. & S. Knappdale John Mac Neil Esq ^r Carkfield	1	1					3. 10. 7
6	Capt. Colin Campbell Stranfield	1			1			8. 16.
		2	1	1				L. 11. 10. 1. 3
3	Carradale & Skismage Dug ^d Campbell of Carradale	1			1			8. 16.
	Don ^d Campbell of Skiddle	1			1			8. 16.
		2		2				16. 1. 12.
5	Lo. End Mr. David Campbell Min ^r	1	1					3. 10. 7
		1	1					L. 3. 10. 7
5	Strachur & Skathlachlan General Campbell Strachur	1			1			8. 16.
		1			1			8. 16.
14	Stranraer & Stranraer Miss Grace The Duke of Argyll	4			1	3	38	3. 16.
		4			1	3	38	3. 16.

Carriage Collected

Wheel Carriage Tax, 1785-1798



Report Survey [Wheel-Carriage Tax] Argyllshire for the Year ending 5th April 1793. By Dun MacNuier, Surveyor

Date of Survey.	Masters and Mistresses Names and Designations.	Actual Carriages with Two Wheels L. 3. 10.0.	Public Carriages with Four Wheels L. 7 each.	Private Carriages with Four Wheels. One Car-Two Carriage, or the Part of any Number L. 8.	Three or more Carriages; second upwards L. 10. 0. 0. each.	DUTY.
1792 July 23	Kingerloch & Kilmallie Ewen Cameron of Fassiferne	1	1			L. 3. 10. 0. L. 7. 0. 0.

1792	Kingerloch & Kilmallie	1	1			£3.10.0	£0.7.0
23 Jul	Ewen Cameron of Fassiferne	1	1			£3.10.0	£0.7.0

1792 Aug 2	Ardchattan & Muckairn Duncan Campbell of Lochnell	2	1	1		11. 10. 0. L. 3. 0. 0.	
		2	2	2		L. 11. 10. 0. L. 1. 3. 0.	

2 Aug	Ardchattan & Muckairn Duncan Campbell of Lochnell	2	1	1		£0.11.10	£1.3.0
		2	2	2		£11.10.0	£1.3.0

1792 Aug 9	Kilmore & Kilbride Donald McDonald Innkeeper Oban	1		1		7. 0. 0. L. 14. 0. 0.	
		1		1		7. 0. 0. L. 14. 0. 0.	

9 Aug	Kilmore & Kilbride Donald McDonald Innkeeper Oban	1		1		£7.0.0	£0.14.0
		1		1		£7.0.0	£0.14.0

1792 Aug 16	Kilmelford & Kilinver Capt [Captain] John Campbell Ardmaddy	1		1		8. 0. 0. L. 16. 0. 0.	
		1		1		8. 0. 0. L. 16. 0. 0.	

16	Kilmelford & Kilinver Capt [Captain] John Campbell Ardmaddy	1		1		£8.0.0	£0.16.0
		1		1		£8.0.0	£0.16.0

1792 Sep 22	Kilmichall of Glasry Robert Campbell of Asknish	1		1		8. 0. 0. L. 16. 0. 0.	
		1		1		8. 0. 0. L. 16. 0. 0.	

22 [Sep]	Kilmichall of Glasry Robert Campbell of Asknish	1		1		£8.0.0	£0.16.0
		1		1		£8.0.0	£0.16.0

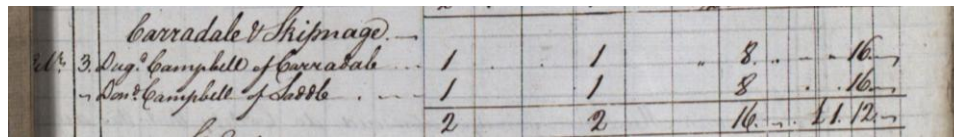
1792 Sep 11	Bowmore Walter Campbell of Shawfield	2		1	1	17. 0. 0. L. 14. 0. 0.	
		2		1	1	17. 0. 0. L. 14. 0. 0.	

11 [Sep]	Bowmore Walter Campbell of Shawfield	2		1	1	£17.0.0	£1.14.0
		2		1	1	£17.0.0	£1.14.0

1792 Sep 1	No [North] & So [South] Knapdale John MacNiel Esqr Oakfield	1	1			3. 10. 0. L. 7. 0. 0.	
		1		1		8. 0. 0. L. 16. 0. 0.	
		2	1	1		11. 10. 0. L. 1. 3. 0.	

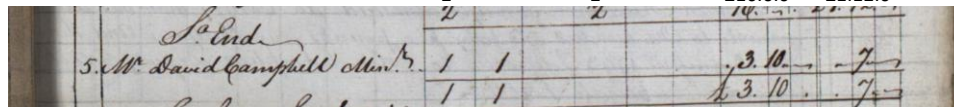
1 [Sep]	No [North] & So [South] Knapdale John MacNiel Esqr Oakfield	1	1			£3.10.0	£0.7.0
		1		1		£8.0.0	£0.16.0
		2	1	1		£11.10.0	£1.3.0

Wheel Carriage Tax, 1785-1798



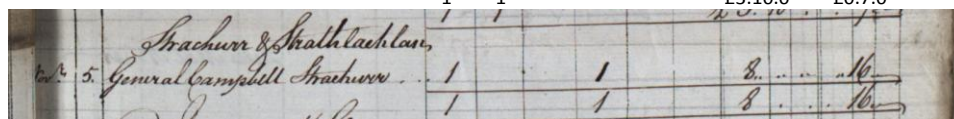
Carradale & Skipnago					
3 Oct	Dugald Campbell of Carradale	1	1	£8.0.0	£0.16.0
	Donald Campbell of Saddle	1	1	£8.0.0	£0.16.0
		2	2	£16.0.0	£1.12.0

Carradale & Skipnago					
3 Oct	Dugald Campbell of Carradale	1	1	£8.0.0	£0.16.0
	Donald Campbell of Saddle	1	1	£8.0.0	£0.16.0
		2	2	£16.0.0	£1.12.0



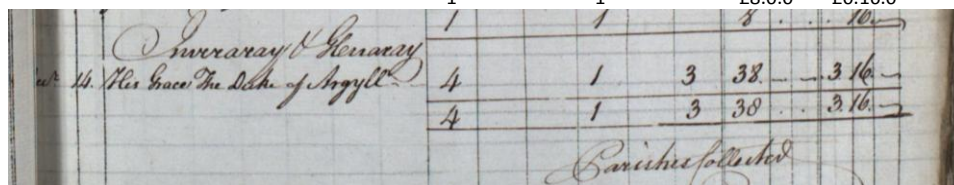
So. [South] End					
5 [Oct]	Mr David Campbell Minr [minister]	1	1	£3.10.0	£0.7.0
		1	1	£3.10.0	£0.7.0

So. [South] End					
5 [Oct]	Mr David Campbell Minr [minister]	1	1	£3.10.0	£0.7.0
		1	1	£3.10.0	£0.7.0



Strachurr & Strathlachlan					
5 Nov	General Campbell Strachurr	1	1	£8.0.0	£0.16.0
		1	1	£8.0.0	£0.16.0

Strachurr & Strathlachlan					
5 Nov	General Campbell Strachurr	1	1	£8.0.0	£0.16.0
		1	1	£8.0.0	£0.16.0



Inverary & Glenaray					
14 Dec	His Grace the Duke of Argyll	4	1	3	£38.0.0
		4	1	3	£38.0.0

Inverary & Glenaray					
14 Dec	His Grace the Duke of Argyll	4	1	3	£38.0.0
		4	1	3	£38.0.0

Parishes Collected