Person, Animal, Thing:
The 1796 Dog Tax and the Right to Superfluous Things

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On April 5th, 1796, the parliamentarian John Dent rose before the British House of Commons to propose the imposition of a new tax on dogs. There were, Dent estimated, at least two million dogs in Great Britain, and the tax, he observed, “would probably cause such an annihilation as to reduce that number to one million.”¹ This—in addition to its estimated revenue of £100,000—he considered to be one of the happy side effects of the bill. So embittered and venomous was Dent’s diatribe against dogs that his fellow parliamentarians thought he might be a reincarnated animal, “stimulated upon Pythagorean principles, to pursue at present these resentments or antipathies which he might have conceived in some former state of existence against a race of animals so long distinguished as the friends and favourites of men” (Woodfall, 4:193). Yet the justifications Dent offered for the tax were, for the most part, not devoid of compassion toward his human constituency. The destruction of dogs, he argued, would reduce the large number of cases of hydrophobia (rabies) caused by mad dogs that disproportionately afflicted the poor, and would curtail the many attacks of dogs upon herds of sheep that both inflicted losses upon farmers and diminished the food supply. Equally important, the tax would prevent the poor from
squandering their money on useless pets, while the quantities of food lavished upon dogs might instead be used to feed the indigent. At a moment when bad harvests and war with France had sent food prices soaring, these issues were by no means immaterial.

In the ensuing parliamentary debate, in newspapers, in pamphlets, and in satiric prints, Dent was frequently cast as the Cruella DeVil of the 1790s, and the tax as a measure designed to exterminate the species. “The day on which this tax commences,” the County Magazine announced, “thousands of these miserable animals will be dragged through our streets, some to be shot to death, others to be suffocated in the rivers; the trees will be loaded with their carcasses; they will be given up to the cruelty of the rabble, and the malice of schoolboys.” The anticipated annihilation of the species attendant upon the policy suggested motives exceeding the dispassionate construction of rational policy. “There appeared,” observed Henry Dundas (as secretary of war, presumably no stranger to violence), “a passion, spleen, and enmity against [sic] the canine race . . . that amounted really to an extermination of the species” (Woodfall, 4:196). The playwright and MP Richard Brindsley Sheridan warned that the bill “was nothing less than a death-warrant to that valuable race of animals” (4:194).

The controversy that arose surrounding the passage of this seemingly slight piece of legislation reveals a passionate concern both with the welfare of animals and with the rights of individuals to possess or keep property. The debates on the dog tax thus bring to light an unusually close link between the subject taxed and the object taxed, between the person meant to pay and the possession he wishes to keep. In showing that the relation of human to dog cannot be reduced to mere ownership, they expose the instability of the classifications of human, animal, and thing upon which the legislation depends. At the same time as the enactment of the dog tax requires us to intensify the division between owner and dog—treating the dog as a taxable luxury or a possessed object—it also exposes the difficulty of separating the two species by revealing the bonds of mutual dependency and reciprocal obligation that tie humans and animals together. The legislators have trouble treating the dog as an owned taxable luxury like any other possession: they repeatedly return to the ambivalent status of the dog in the human community.

That the tax tampers with classificatory divisions is manifested in the rhetorical erosion of seemingly categorical distinctions between humans and animals, between animate and inanimate, between persons and things,
in contemporary pamphlets, prints, and polemics surrounding the dog tax. The path of the dog through the taxation debates is marked by an extraordinary degree of rhetorical deviation, and even deviancy: dogs are ventriloquized to defend their species, while parliamentarians take on canine traits as they endeavor to sniff out new sources of revenue. The tax on dogs is construed as a tax on figurative puppies imposed by parliamentary curs while satirists claim that the government wants to take a bite out of the public, literally as well as metaphorically. At the same time as dogs are anthropomorphized in the debates, people are animalized in a kind of zero-sum circulation of human and canine qualities. The traffic between the two ostensibly distinct categories of human and animal thus simultaneously exposes and elides the border between them, allowing for seemingly contradictory classes of being (human and not human) to be held together at the same time. In the debates over the dog tax, the recognition that human and animal are not mutually exclusive categories leads to an examination of the traits pertaining to each, raising the question of what distinguishes person, animal, and thing.

For writers in the 1790s, dogs often raise issues about the nature of human difference: the fact that such animals are loved like family distends the seemingly self-evident borders of kind to render another creature kin. “Betwixt a man and his horse, or dog, or other animal which is familiar to him,” Thomas Young writes in his 1798 Essay on Humanity to Animals, “many cords of affection will always intervene . . . differing in degree, probably far more than in kind, from those which tie the hearts of friends together.” That the love people feel for “familiar” animals differs in quantity not quality suggests the ease with which affections may flow over the boundaries between species, undermining the divisions between them. As Marc Shell puts it, “sometimes we really cannot tell whether a being is our kind or not our kind, our kin or not our kin; we cannot tell what we are and to whom.” A little more than kin and less than kind, the dog is located in the space between kin and not-kin, kind and not-kind, and thereby broaches questions about the broader categories of being (human, animal, or thing) upon which relations of likeness and love are based.

Dogs are neither person nor thing; indeed, their classification as property is, as I shall discuss below, up for dispute for much of the century. By virtue of being taxed, however, dogs become chattel, and they raise questions about the properties of property that do not surface in the discussion of the taxes on clocks and watches, liquor and tobacco, added to the excise
list during the same period. Although proponents of the bill endeavor to proceed as if dogs can be considered on the same terms as other kinds of taxable objects, the growing interest in the capacity of animals to feel and to suffer repeatedly calls attention to the way dogs are not like things. “Imagine to yourself,” the Jesuit Guillaume-Hyacinthe Bougeant succinctly puts it in his 1739 contribution to the ongoing debate about the nature of animals,

a Man who should love his Watch as we love a Dog, and caress it because he should think himself dearly beloved by it, so as to think that when it points out Twelve or One o’Clock, it does it knowingly and out of Tenderness to him. Were Descartes’s Opinion true, such would indeed be the Folly of all who believe that their Dogs have an Affection for them, and love them with Knowledge and what we call Sentiment.

Our passion for animals and dogs’ capacity to respond elevates them above the threshold of the merely material, belying the notion that they are animate machines. The patent absurdity of entering into a close personal relationship with one’s watch issues from the implausibility of attributing emotional intent to an inanimate object. People may love their things, but their things do not love them back. In the late eighteenth century, increasing concern about animals’ capacity to suffer converts these matters of speculative interest into pragmatic questions about the ethical treatment of other creatures. “Is it possible,” Richard Dean asks in 1767, “for any Person alive really to think, that a Log of Wood, and a Brute Animal are alike, as to Sensibility? That this has no more Feeling under the Blows of a Whip or a Stick, than that has under the Strokes of a Carpenter’s Ax? . . . [The animal feels] every Bang, and Cut, and Stab, as much as he himself does, . . . and therefore he must not treat them as Stocks, or Stones, or Things that cannot feel.” The sensibility of beasts wrests them from the class of unfeeling matter and makes them akin, in this respect, to humans. By virtue of its animation, the affection it inspires in its owners, and the lethal consequences that follow from the decision not to pay the tax, the dog unsettles the definition of the taxable thing, and in the process, invites us to think about what we think things are.

The dog tax, however, not only raises questions about the nature of animals; it also opens up questions about the identity of humans, specifically, whether the government has the right through taxation to strip a person of a prized or beloved possession such as a pet. Simultaneously a means
of extracting revenue for the state and an instrument of social control, taxation is one of the ways government interposes itself between people and their possessions. It works as a kind of sumptuary law, regulating social status by controlling access to the things that mark it. Even as we become most aware of objects qua things when they break down or otherwise deviate from their normal use, so too are we reminded of property ownership when we are presented with a tax bill (and as “a constant companion of his owner,” one wag notes, “a dog will therefore be a perpetual memento of taxes”). The spate of tax legislation passed in the 1790s, culminating in the imposition in 1798 of Pitt’s “triple assessment” (a tax on assessed taxes that anticipated the income tax), exposes the ways the legal regulation of property polices personality by controlling the ownership of things. In its insistence that the owners of dogs put a price on their affections, the dog tax places a market value on the ties that bind dependents to their masters (and vice versa). It embroils the sentimental or romantic investment in animals documented by Dix Harwood, David Perkins, Keith Tester, Keith Thomas, and Harriet Ritvo in political economic equations that reconstitute the dog as a cipher in a broader system of fiscal checks and imbalances. At a moment in which sentimental humanitarian concern with the rights and interests of animals had reached new heights—and in which the humane treatment of animals was increasingly claimed as a distinctively British trait—the taxation of dogs seems to reclassify the animal as a thing and to draw into question the relation between humans and their ostensible best friends.

The right to keep a beloved entity such as a dog expresses, some parliamentarians argue, a distinctively human need to keep something beyond mere, bare necessity: although animals are not people, they are used to express the humanity of people. The parliamentarians are forced to confront the fact that certain kinds of property become so intrinsic to the person as to be in a sense constitutive. Insofar as people express their humanity through their possessions, animate and inanimate, the ability to have and to hold these kinds of possessions not only reflects, but also constructs the nature of individuals. The dog tax tampers with this privileged relationship between humans and (some) animals, in particular, because of the penalties proposed for nonpayment of the tax. The enjoinder to kill dogs that are not paid for thrusts the uncertain status of the animal—and of the human that would kill the animal—to the fore. The category of living beings that may be acceptably or ethically killed or harmed is frequently negotiated around
the species line, but the intimate relations between dog and owner blur this boundary. “Animals,” as Ivan Kreilkamp succinctly puts it, “are like things or objects in that they may be owned, but unlike objects in that they can be killed; like human beings in that they are sentient, but unlike human beings in that they may be killed.”12 Humans, it would seem, are bound to animals in ways that supersede the relation of person to property.

It is not clear whether dogs should be seen as property, let alone taxable property, in the first place. Blackstone includes dogs along with “bears, cats, apes, parrots, and singing birds” in his list of animals whose value “is not intrinsic” because they are dependent “only on the caprice of the owner”; these tame animals, “kept only for pleasure, curiosity, or whim,” were exempt from the laws of felony and hence not constituted as property worthy of state protection.13 Only in 1770, with “an Act for Preventing the Stealing of Dogs,” did the law acknowledge the value of dogs, although, as Susan Staves has argued, the act did not recognize the sentimental value of pets, but was predominantly directed towards the theft of dogs for their hides.14 (Throughout the century, there was a brisk trade in dog skins, especially for gloves thought to whiten hands.)15

Dent was not the first to advocate a tax on dogs. In 1755, a similar proposal excited some debate before being killed by the approach of the general elections and the beginning of the Seven Years’ War; it was revived in the early 1760s and intermittently throughout the remainder of the century.16 Yet the contrast between the earlier debates and those in the closing decade of the century exposes significant transformations in political and humanitarian sensibilities alike. Although midcentury writers comment on the diversion of human food to dogs and the prevention of hydrophobia, itself the subject of much discussion in the press, they primarily envision the dog tax as a supplement to the game laws that regulated hunting rights based on property qualifications and provided penalties including death and transportation for their violation.17 Midcentury versions of the dog tax—said to be designed to “suffer no Man of less than three Hundred Pounds a Year in Land, to enter any sporting Dog at all”—are characterized as alternately protecting or encroaching on the customary rights of country squires to pursue game.18 “I am a person legally qualified to kill a hare, and keep one greyhound as an attendant upon my walk into the fields,” a correspondent from Cumberland writes to The Gentleman’s Magazine in 1762, “but so effectually is that game destroyed by Jack the taylor, Tom the shoemaker, and Will the weaver, that I am pinched to find one brace of hares in the season.
I hope the regulation of the tax will entirely prohibit all unqualified persons from keeping game dogs, . . . [which enable] the lower sort of people . . . to usurp the gentleman’s recreation.” The ventriloquized dogs in a 1755 Connoisseur likewise emphasize hunting in their critique of the tax, although they concentrate on its impact on the lower classes: the pointer points out that the tax will prevent his master’s poaching, while the greyhound races to comment that his cottager “master owes his subsistence to his labour, and with his wages can just maintain me and his three children. In return, I now and then afford him a comfortable meal, by killing him a rabbit in the squire’s warren.”

In the 1796 debate, by contrast, the parliamentarians shift the emphasis from hunting and coursing to the dangers of rabies or hydrophobia, the wasteful expenditure of food on dogs, and the disproportionate severity of the tax upon poorer families. Parliament was divided both about the kinds of dogs that ought to be taxed based on breed, usage, and owner, and about the overall structure of the tax: Dent advocated a tax not to exceed three shillings on “each dog of every description,” while Pitt advocated a sliding scale, in which those who already paid assessed taxes would be charged three shillings, and the poor would owe one shilling. Although the later debates touch on useful dogs (herders and watchdogs), they are mainly interested in dogs kept for pleasure and recreation (packs of hounds and lapdogs) or not kept at all (the stray and the garden-variety cur). The bill had the support of Pitt, then chancellor of the exchequer and always on the lookout for new sources of revenue for the government, and, predictably, earned the reprobation of the Opposition Whigs. 21

Proponents of the bill initially focus on hydrophobia as the issue most likely to garner support; in the 1790s, at least two treatises were consecrated to the claim that a dog tax would halt the spread of rabies—a devastating disease whose ravages they described in unvarnished detail. “By this cruel malady,” George Clark writes in his 1791 Reasons for a Tax on Dogs,
The rabid dog’s bite takes the individuals from themselves and sunders them from friends, family, and all other human relations. The person infected with canine madness relinquishes all claims to humanity and is reduced to the state of a beast in a form that one can only wish were metaphorical. The rhetorical figures examined in this paper playfully traverse the boundaries of human and animal; underlying them, however, is the terrible possibility that the differences may collapse for real.

However horrifying the potential collapse of the distinction between human and animal might be, the parliamentarians gleefully exploit it in their rhetoric. The degree of vituperation against dogs—an almost rabid hatred—expressed by proponents of the bill leads a number of speakers to insinuate that Dent is himself infected with the very hydrophobia whose spread he wished to prevent. Sheridan’s withering dissection of Dent’s original proposal apparently had the House in uproarious laughter. Dent’s bill, Sheridan points out, claims that “the calamities of canine madness” afflict “his majesty’s subjects,” as well as “their cattle and other property.” “He could not conceive,” Sheridan continues,

what was meant by other property, as he had never before heard that property could be affected with the hydrophobia. In The Adventurer, a periodical paper published by the ingenious Dr. Hawkesworth, he remembered [sic], indeed, a sort of humourous account of a dog that bit a hog in the streets; the hog bit a farmer, and the farmer bit a cow; and, what was most extraordinary, each conveyed his peculiar quality to the other; the hog barked like a dog, the farmer grunted like a hog, and the cow did the best she could to talk like the farmer. He should have imagined that there must have been something like this disposition in inanimate things also, by the honourable gentleman’s looking so very carefully after property; for, unless an instance had occurred of furniture’s behaving in a disorderly manner, or a dumb waiter’s barking with the hydrophobia, he conceived such a phrase could not have been introduced.23

Here the frivolous contemplation of the movement of the dog’s bark to the hog and of the hog’s grunt to the farmer converts the horrific description of human suffering from rabies into a pleasantly fanciful account of the metaphorical traffic between human and animal. The bite that is not bent...
on devouring or ingesting ruptures both the taut surface of the skin and the barrier between species, allowing a property—the sound bite attributed to one kind of animal—to leap to another kind. The systematic and circular displacement from dog to hog to farmer to cow does not quite uphold a one-to-one correspondence between body and voice in a kind of zero-sum economy, for the dog whose bite triggered the barnyard round-robin alone remains unbitten. The lighthearted tone of Sheridan’s speech prevents the reduction of farmer to hog from seeming threatening; the cow, moreover, never quite attains the human capacity to speak. The sound proper to each species is temporarily misaligned, not lost, as its displacement from one species to another is secured by knowledge of what is really proper to each species, as if the lessons imparted by quizzing children—what sound does a dog make?—underwrite the identity of the animal more profoundly than any other tag. Yet Sheridan’s anecdote traverses the borders among animals in order to point out the absurdity of such animation embracing things. Anticipating a Disney movie gone terribly wrong, Sheridan’s images of rabid furniture with writhing arms and legs or of a barking dumb waiter—a human agent (a waiter) turned into a thing (a dumb waiter) reanimated as a mad dog—stage the disintegration of boundaries wrought when the hand of state reaches beyond its proper limits.

In much the same vein, another parliamentarian claims to be reminded of the incident in the Travels of Baron Munchausen, in which the Baron relates that he was one night disturbed by an unusual noise in his chamber; and rising, to his great surprise, found that his large fur cloak had been bitten by a mad dog—that the madness was communicated to his coat, waistcoat and breeches—and, in short, that such at last was the mad and furious state of his wardrobe, that he was obliged to call in the peace officers to his aid. (Woodfall, 4:233)

The mad dog’s bite resurrects the inanimate skin, as the fur coat turns back into the animal it once was. That the clothing that shelters the body might turn on its owner in rabid frenzy suggests that the fanciful animation of things would lead not to a world of decorous serving trays or obedient tea-pots, but to war between persons and their possessions. The intervention of the law is necessary here to police the relation between people and their possessions. What needs regulating is not who owns per se, but the things owned. The rhetorical virtuosity on display in these speeches renders the fears of hydrophobia a bugbear, which supporters of the tax used to frighten
the opposition into compliance. Notwithstanding such mockery, the bill gained considerable support both in and out of Parliament.

The clamor for a dog tax issued primarily from rural constituencies, where the incursions of dogs on herds of sheep caused significant economic losses.\textsuperscript{24} Dent, as MP for Lancaster, presented the bill at the behest of petitioning agrarian constituencies from Leicester and Worcester, drawing attention to the unusual fact that, in an era of inordinately high taxation, the people themselves had solicited the tax.\textsuperscript{25} Agricultural writers did not see the dog tax as a threat to working dogs, perhaps because of their essential role in farming operations. Whereas the pet, as Donna Haraway has argued, risks “abandonment when human affection wanes, when people’s convenience takes precedence, or when the dog fails to deliver on the fantasy of unconditional love,” the working dog falls between livestock and coworker: “The dogs’ value—and life—does not depend on the humans’ perception that the dogs love them.”\textsuperscript{26} From the standpoint of the dogs ventriloquized in the debates, however, it is the pampered pet that has the best chance of survival. These dogs represent the canine world as a kind of lowlife below stairs, in which the sorting of the drowned and the saved, like the prioritizing of lifeboats on the Titanic, is based on class:

Staunch POINTERS and SPANIELS will very well fare,
And Ladies their Lap-dogs will save;
But all snarling Curs to get rid of I trust,
No soul any objection will have.\textsuperscript{27}

Fancy and sentiment, not ethical principle, govern the fate of the pet kept out of whim rather than necessity.

To tax a pet is to gamble that sentimental affection will outweigh avarice and the assessment of such a tax thus requires a canny calculation of the precise relation between sentimental value and economic expense. How much extra will people pay to keep their dogs? What price love? As the County Magazine observes, if the tax is set too low, the cost of its collection will supersede the yield, while too high a rate will kill the goose that lays the golden eggs: “In proportion as the sum is augmented, the destruction will be still greater, and thus the tax every way rendered inefficient.”\textsuperscript{28} If value is measured by what one would relinquish to keep something, then its outer limit is defined by the price one would refuse to pay. “The tie of affection,” one advocate of the tax remarks, “must be weak which a shilling a year would dissolve: even the poor-man’s dog would die a natural death
under those easy circumstances.” Yet the appraisal of this limit varies widely. As the speaking canine in *The Dogs Plea* [sic] explains, “the contrivers of this expedient fancy that we dogs are as much loved by our masters as beards are by the Greeks, [and that they would] pay any thing rather than part with them; but . . . once the pocket is touched, an halter for my dog” (18). (The tax succeeded: in its first three quarters, it earned roughly £68,000.)

The tax was seen as a violation of the bonds between human and animal inasmuch as the dog, perhaps more than any other creature, was celebrated for devoted service to humans throughout the century. That anecdotes about faithful dogs appeared regularly in publications like *The Gentleman's Magazine* attests to a public appetite for such tales. “It seems,” Young notes, “beyond the power even of man’s ingratitude and barbarity, to overcome or destroy the attachment which the dog has to man” (155). So indebted is man to dog, Ralph Beilby notes in his 1790 *General History of the Quadrupeds*, that “to give the history of the Dog would be little less than to trace mankind back to their original state of simplicity and freedom . . . and to follow attentively the gradual advancement of that order which placed man at the head of the animal world, and gave him a manifest superiority over every part of the brute creation.” By contrast, and notwithstanding famous instances of cat love such as Dr. Johnson’s Hodge or Christopher Smart’s Jeoffry, the cat receives generally bad press throughout the century. Beilby characterizes “solitary” and “ravenous” cats as “a sanguinary and unrelenting tribe,—the bold and intrepid enemies of man,” while William Smellie in 1790 contrasts “the affection and docility of the dog, [with] the subtlety and selfishness of the cat.”

The debates are not primarily concerned with the sum that affluent people would be willing to pay, since, as John Donaldson argued, those who pamper their dogs, lavishing “more expence, care, and attention on their dogs than on their children, . . . will pay any tax rather than be without them.” Instead, the parliamentarians are concerned with those who might not be able to afford to pay at all: the nearly indigent supported by the poor rates who nevertheless keep a dog. As the MP Robert John Buxton puts it, “if a poor man kept a dog and received relief from the parish, the parish supported his dog as well as himself. Neither did he see any good reason why a poor man should keep a dog; he saw many against it” (Woodfall, 4:9). For this population, the addition of a tax might be the proverbial straw, obliging them to relinquish (that is, to kill) their animals. Indeed,
this is part of what the bill ruthlessly sets out to do. The poor must be dis-
couraged from squandering their money on sentimental luxuries like pets. They should not be allowed what one parliamentarian called “the waste and
cost which they incurred from an idle, useless partiality.” By providing
a disincentive for dog ownership, the tax will compel the poor to channel
their money towards productive expenditures on children or pigs. “Which,”
Charles Varlo asks in his influential New System of Husbandry, “would be
found the most profitable to the poor man’s family at Christmas, a dog for
his children to play with, or bacon to fill their bellies?”

Opponents of the dog tax argue that the poor are perfectly capable of
weighing the economic cost of the dog against its sentimental or personal
benefits. “As no poor man is compelled to keep a dog,” one magazine sug-
gests, “let us leave him to manage his property as he likes best, satisfied
that if he voluntarily chooses to do it, it is because he finds a gratification
in their society, equivalent to the expense he contracts on that account”
(County Magazine, 54). By converting sentimental gratification into a luxury
for which one must pay, the legislation infringes both upon property rights
(it obliges the owner to buy back the right to keep what is already his) and
upon the right to elect one’s own forms of expenditure or alienation. And
if these feelings of pleasure are a privilege for which one must pay, then
imposing this tax polices people’s emotional as well as fiscal expenditures,
limiting the ways they can extend themselves out into the world through
their loved objects.

Most debates on taxes in the 1790s questioned whether the object to be
taxed was to be considered a necessity or a luxury, since parliamentary and
public opinion alike maintained that “the necessities of the poor should be
taxed moderately or preferably be exempt from taxation.” What is unusual
about the debates on the dog tax is the recognition that sentimental super-
fluity may paradoxically be a kind of necessity. “Could it be supposed that
the poor,” Sheridan declares, “at this moment of dearth and scarcity, could
afford to divide their scanty meals with such animals; and if they did, what
was the conclusion, but that they would rather deprive themselves of some
of the necessaries of life, than lose their dumb, but faithful companions?”
To love one’s dog is to treasure an object for reasons that escape the logic
of maximal rationalization, of utility. The opponents of the dog tax recog-
nize what Margreta de Grazia has described as the necessity of “superfluo-
ous things,” the human need to possess something beyond urgent impera-
tives. “Allow not more than nature needs,” as King Lear puts it, and “Man’s
life is cheap as beast’s” (II.iv.266–67). A pet may be a superfluity, but such loved objects and animals preserve one’s sense of self precisely because they transcend sheer need. In the very superfluity that justifies taxing the dog is found the nature of its necessity. We must, the opponents to the dog tax argue, allow our basest beggars to be in the poorest things superfluous.

If the rich man feels a partiality for a dog, what must a poor man do who has so few amusements? He would be destitute without one. . . . It is a well-known fact that Alexander Selkirk, upon whose narrative the story of Robinson Crusoe was founded, sought the society of every animal upon the desert island, except those he was obliged to kill for food. That was his greatest satisfaction, and a dog affords a similar satisfaction to the poor. (Woodfall, 4:197)

To take away Selkirk’s dog is to leave him bereft, a kind of destitution beyond destitution, a loss that strips away everything beyond alimentary sustenance, bare survival. If we recognize, in de Grazia’s words, that “removing what a person has simultaneously takes away what a person is,” then taxation involves a set of questions about the place of possessions in constituting people. The dog tax redefines who one is by regulating what one can have. And it does so both on a personal, intimate scale and on a broader, political economic scale, since taxation, by regulating the kinds of objects different kinds of people can own, defines the class of proprietary individuals. As Susan Staves has argued, “to think of property as ‘things’ owned by ‘persons’ may be to miss a more interesting relation in which personhood itself can be constructed out of ownership rights, especially out of what a particular person is privileged or forbidden to own.”

The tax touches on questions (still debated by modern legal scholars) about whether personal property—property expressive of or essential to the embodiment or self-constitution of human personality—merits protection under the law. The legal designation of certain kinds of property as inalienable, or its protection through exemption from taxation, implements normative values (what kinds of things certain people ought to have). The law about property or about taxation in this sense does not simply reflect the nature of individuals; it constructs them. Yet which kinds of property are to be deemed essential to personhood? Whereas opponents of the dog tax argue that the government is wrong to declare the dog to be an unnecessary possession, those who favor the tax affirm that the dog lovers have chosen an improper object for their affections. Thus in his 1796 Letter to
Pitt on taxation, John Donaldson condemns overvaluing animals above people, recommending that pet lovers in search of companionship “take a child or young person of their own sex and bring them up” (7). For Donaldson, the law ought to enforce an implicit hierarchy that prioritizes people over pets.

The ostensibly misplaced value of dog over person is of such consequence because it shapes the allotment not only of emotional but also of economic resources. The parliamentarians are preoccupied with the wasteful expenditure of food upon dogs. Allowing “a penny per day for the food of one million of dogs,” Dent calculates that annual outlay on dog food amounts “to 3,000,000/ which was 700,000/ more than all the rates for the aged poor of the country” (Woodfall, 4:7). The quantity of money spent upon pets, the dainties lavished upon lapdogs, the employment of accoucheurs for dogs, all are brandished as scandalous expenditures at a moment when the people are starving. Ladies’ lapdogs are singled out as especially wasteful indulgences—one parliamentarian claims that “they ate the meat of a whole family in a day” (4:10)—while packs of foxhounds, which could cost upward of £1,000 a year to feed, are similarly excoriated. The expenditures of the Duke of Bedford upon his dog kennel, one author observes in 1795, amounts to some £70,000 sterling per annum: “Some hundred thousands of additional people could be maintained by the food cast away upon superfluous quadrupeds. . . . The master of a dog kennel, who supports it by starving the poor, as completely deserves the gallows as a horse-stealer, or a highway-man.”41 Because dogs eat the food of humans, they indirectly devour humans. “A sheep’s head with the heart and pluck,” one of the parliamentarians argues, “would subsist a man and his wife, and a couple of children two days” (4:7). With passage of the tax, more humans might subsist on the dog’s leftovers. Despite the many references to the starving populace as the impetus behind the dog tax, nobody launches a Swiftian modest proposal that dogs might themselves be converted to human fodder. Although dogs eat the same things as people (and are hence akin), they are not to be eaten by people (and hence do not literally become part of the human body). At the same time, as I will discuss below, John Bull is depicted as eminently edible: the government is frequently represented, in the form of a dog, as devouring the flesh of its citizens.

The utilitarian arguments in favor of the tax concern aggregates—the greatest good to the greatest number. The calculus of maximal utility cannot, however, acknowledge or accommodate the singular affections of the
individual. The claim to love a particular dog cannot outweigh the needs of millions of people to eat. In the dog-tax debates, the notion that forcing the poor to get rid of “useless” things (like pets) would enable them to feed themselves better is pitted both against questions of freedom (the right to choose one’s own kinds of alienation and expenditure) and against questions of sentiment (even poor people might have the right to possess some kind of superfluous thing). If a dog is an essential possession and the tax becomes the means of taking it away, then it directly assaults the personhood of the owner. By contrast, supporters of the tax claim that the dog is not an essential thing, and that the tax does not violate any right. Thus George Clark scoffs at the characterization of the dog tax “as an infringement of the liberty of the subject as to those who choose to keep Dogs, and as partial and oppressive upon those who are obliged to keep them” (5). A tax on dogs, he insists, is no more an encroachment on liberty than a tax on a “horse, a house, or a hat” (5). The argument for Clark hinges on whether the dog can be classified as a luxury—and his answer is unequivocally affirmative. “Dogs are no doubt faithful domestics and cheerful companions: they certainly have their uses. But this by no means makes them necessaries, except there be added the consideration of the safety of a man’s person or property, which in some cases may depend upon them; but which is oftener the case in pretence than in fact.”

Because dogs are dispensable, supporters of the bill affirm, they may be justly taxed. As Varlo rather callously observes in his *New System of Husbandry*, “if any one found himself oppressed by the tax, he could quickly ease himself by dispatching the dog” (1:309).

The legislation ultimately passed by Parliament on May 19th, 1796 was designed to accommodate most of the objections described above. The “Act for granting to His Majesty certain Duties on Dogs” (36 Geo. 3, c. 124) assessed dogs based on kind, usage, and quantity. All individuals keeping either a hunting dog (“a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Tarrier”) or “two or more Dogs of whatever Description or Denomination” were to pay the sum of five shillings per dog, while those who paid assessed taxes were assessed three shillings for any dog they owned not embraced under former category (such as lapdogs). The poor—those who did not pay assessed taxes—were only subject to the dog tax if they kept a hunting dog, “which such persons could not be supposed to keep, but for the purposes of profit or depredation” (Woodfall, 4:205), or if they kept more than one dog. Taxing the second dog in any unassessed household would spare the “present existing dog, . . . an old
faithful companion” (4:234), while preventing the wealthy from evading the tax by farming their dogs out to poor households. Although this last provision was also designed to curtail the growth of the canine population, the final bill, one parliamentarian observed, exempted the very sort of dog that the act had originally been designed to eliminate: the common cur that spread disease (4:234–45). The exception of seeing-eye dogs led to jests at the government’s expense: “Pitt from the dog tax is exempt, I find, / The bill excepts such curs as lead the blind.”

Despite the care with which the legislators sought to close up all loopholes, the tax on dogs, like those on hats, hair powder, and so on, was immediately singled out in the press. The notion that taxation may overreach, seizing upon the person rather than the property, is a recurrent theme in late-century satires. A 1785 broadside explicitly compares the government taxman to the Skinner of dogs, with the balance tipping in favor of the latter. Whereas the minister “wrench[es] from the living the fruits of their care, . . . flaying[ing] them alive,” the dog Skinner “owe[s] to no creature, but such as are dead.” The broadside calls upon what would later become a commonplace in the rhetorical excoriation of the tax man: “A Skinner of Dogs, of necessity, then, / All the world must prefer—to a Fleecer of men!” Numerous texts suggest that where dogs may be taxed, human bodies cannot be far behind. Because the original proposal for the dog tax permits the “killing, destroying, or converting to his, her or their own use” of dogs unpaid for, Sheridan notes, hats unpaid for shall be subject to a “general Scramble,” while “every informer shall be authorized to convert to his own use the head of any man who ventures to wear [hair]powder, and has not paid the shilling” (Woodfall, 4:194). The division between taxed subject and taxed object is not easy to discern. The poet Peter Pindar likewise satirizes the slippery slope of taxation in his modest proposal for an alternate tax on the “Human Hide,” a more indispensable but potentially more profitable item, he suggests, than hair powder or dogs: “Folks may be scalp’d with safety—why not flay’d?” (19). A kind of domino theory of taxation propels us from inanimate things to animate possessions, like pets, and even to human flesh itself. The taxation of luxury objects becomes a direct imposition upon the subject’s body, as the literal and metaphorical registers of scalping and fleecing become one. It is the person, not the property, being taxed.

As the print satires of taxation show, nothing checks the insatiable appetite of the state to devour its own. Woodward’s 1796 Anticipation of
Taxes as *They will Be* (figure 1) shows a set of seven groups illustrating the infinitely expanding sphere of the taxable, as the state’s prerogative shifts from insects, to pets, to smoking (or perhaps defecating), to the nose, and thence to corns, and even to the skin. The person taxed becomes the taxable thing or his body stands as pledge for the payment that must be made. The slightly later *Political Terriers Hunting for New Taxes* (figure 2) transforms the politicians into dogs sniffing out new sources of revenue, while the excise list has been extended to embrace skin and noses, worthless cheese parings, human qualities like consistency and egotism, and even a meta-tax on taxes (shades of Pitt’s “triple assessment”). Having devoured the nation—“there is,” a dour John Bull observes, “nothing left to tax but my skin”—the parliamentarians may reach the point of devouring themselves: “Those Taxes will come too near home to some of you.”

Depicting a bemused, benighted, or befuddled John Bull—one of the “few clear focuses of moral identification” in these satiric prints, as Roy Porter observes—as the hapless victim of ministerial connivance is a recurrent motif throughout the 1790s. Roughly one-third of the satiric prints published between 1784 and 1799 focus on tax burdens (with the cost of the war and constitutional liberties coming in second place at roughly 10 percent each). The weight of taxes on the population was most often graphically expressed as a cruelly overburdened John Bull, a savagely attacked bull, or a man being bled dry by his doctors. Although the prints render the consequences of taxation viscerally evident in the individuated figures of John Bull and the snuffling parliamentary rabble, the process by which national identities are consolidated or affirmed is anything but simple. These versions of John Bull foster identification not through an idealized image of a glorified Englishman, but through a depiction of the people’s shared victimization by a rapacious state.

Representing government ministers as the beneficiaries of taxation was a commonplace in prints in the 1790s, and must be understood in the context of Thomas Paine’s contention, in the *Rights of Man* (1791), that “taxes were not raised to carry on wars, but that wars were raised to carry on taxes.” To make taxes the cause rather than the effect of war is to invert the relation of state to nation, making the latter serve the former. As Paine put it, “war is the common harvest of all those who participate in the division and expenditure of public money, in all countries. It is the art of conquering at home: the object of it is an increase of revenue; and as revenue cannot be increased without taxes, a pretence must be made for expenditures.”
Figure 1. Anticipation of Taxes as They Will Be (1796), from George Moutard Woodward, Humourous Illustrations (London: S. W. Fores, 1794–1800), Harry Elkins Widener Collection: HEW 14.10.6. By permission of The Houghton Library, Harvard University.
In keeping with this logic, the images show that the parliamentarians who claim to be feeding the nation are instead feeding off of it. Dogs become the figurative proxies of the voracious beasts of state and war—the legislators themselves—who ceaselessly strive to take a bite out of John Bull. In Gillray’s *John Bull baited by the dogs of excise of 9 April 1790* (figure 3), the politicians turn on and devour the body of the nation. The print draws on the metaphorical kinship of human and dog in order to inspire revulsion before the collapse of one into the other. The parliamentarians revert to a more savage state in which one animal preys upon another to survive in a dog-eat-dog world, suggesting the significance not only of what is eaten, but also of what one must become in order to eat. In a kind of man-bites-dog reversal, the state does not protect the nation, but devours it.\(^{51}\)

Pitt is the sole entirely human figure in the print, a kind of inhumane master of the hounds, goading the dogs of state to attack the body of the nation. Notably, the ministerial dogs are not given the power of speech; these are not the talking animals of fable, but humans revealed to be brutes. It is John Bull, wholly transmuted into an animal, who pleads for “liberty!
And no more excise!”52 The figurative division between the people and the parliamentarians—they are not even the same species—suggests the insurmountable antagonisms sundering the nation; the sole contact between the two groups comes in the form of a savage bite that torments the baited beast. The caricatures retain and exaggerate the individual features of the parliamentarians’ faces, while encasing the bodies in identical canine carapaces. The fact that it is human mouths that snap at the bull’s flesh further undermines the distinction between human and beast.53 The human faces capping the dogs’ bodies are oddly more perturbing than the nation fully embodied in the bull; the entire transformation of human into animal allows one to allegorize the entirety, while the partial transmutation of man into beast serves as a reminder of the harrowing proximity between the two.

Although Gillray’s print reduces the canine parliamentarians to an undifferentiated rabble, texts protesting the tax usually endow each breed of dog with a distinctive personality—the fawning spaniel, the tenacious bulldog—and give each a place within a canine social hierarchy. Capitalizing on the speaking animals from traditional fables and on the vogue for narratives recounted by animals or by objects, these texts give select specimens the prerogative to address humans with objections to the dog tax.54
(None of the dogs supports the bill.) The speaking greyhound, pointer, and lapdog featured in the *Connoisseur* in 1755 tender eloquent arguments for the preservation of their kind, while Brindle in *A Dogs Plea* touchingly offers to sacrifice his skin to save his brethren.55 These acts of ventriloquizing impel the reader to identify provisionally with the dog in a rhetorical extension of the categorical imperative to embrace animals. The figurative passage across the threshold between dog and person thus does not function solely as a sign of debasement; it also fosters habits of identification designed to produce empathy.

Other speaking canines jestingly turn the legislation back on humans, as in the suggestion of Farmer Trueman’s Towser, in a 1797 letter to Squire Heaviside’s Ponto, that they replace the dog tax with “a poll-tax on that part of the human species, who are distinguished by the appellations of sad dogs, lazy dogs, and puppies.” Towzer’s letter capitalizes on both the genial and the pejorative senses that William Empson argues the word *dog* possessed when applied to humans. During the eighteenth century, Empson claims, the word acquires a second “hearty” sense in its application to humans (“old dog,” “young puppy”) that allows the derogatory sense of dog as mean, common, or low (a “cur,” a “dog’s life”) both to be kept in view and held at bay. To call someone a dog is to allow the debased animal nature of the human to surface, while recognizing that the dog may represent the shared humanity of all alike. The term, Empson notes, expresses “a queer suggestion of mutuality, not merely that we are in the same boat but that you could say about me what I say about you.” Dogs closely shadow the human, both in their metonymic proximity to their masters and in their metaphorical usefulness for describing human behavior.

Isaac Cruikshank’s 1796 *Dog Tax Gatherers in Search of Puppies* (figure 4) plays with the multiple senses Empson delineates in its picture of excise men searching not for dogs, but for “puppies” (foppish young men) who might be profitably taxed instead. This jest became popular enough to become a commonplace toast—to “the dog tax; and may that on puppies, when levied, be more productive.” Cruikshank’s print uses the double sense of the word *puppies* to investigate the social and political divisions generated by the tax. In its satirical excoriation of the pragmatic pitfalls involved in assessing and gathering the tax, the print takes up the state’s incursion into the domestic sphere and the perceived threat to personal liberties entailed by the ubiquity of tax surveyors. The various frames show the confiscation of a valuable dog by a profiteering taxman; the intrusion
of the tax gatherer into the domain of private life (even to the person of the lady); and the potential for dubious classifications of “dogs,” both animal and human, represented by the nearsighted taxman, who cannot tell a lapdog from a tabby, and the excise man, who takes a parson for a “puppy.”

The suggestion in the first grouping in Cruikshank’s print that the difference between human “puppy” and animal “dog” hinges on an arbitrary and contingent trait (the want of a tail) emphasizes the slender differences between species, while the interspecies pun renders the suggestive presence of a “puppy” skulking beneath the lady’s skirts in the third grouping playfully transgressive rather than bestial. The seemingly lighthearted language of petting and puppydom, as Marc Shell has argued, performs crucial cultural work in managing disquiet about the way the porous borders between kin and kind violate taboos against incest and bestiality. Even as the affectionate and derisive senses of the word dog both erect and elide divisions between human and animal, so too does the term puppy blur the distinction between sexual and nonsexual love. The play on human and canine puppies exposes the possibility, raised throughout the debates, that people—usually women with lapdogs—might love their pets too much or in the wrong way. The print’s focus on metaphorical puppies calms any apprehension about such transgressions. A real dog only appears in the final grouping, in which an irate yokel in a smock sics his bulldog on the tax gatherer. That a print about the dog tax contains only one real dog suggests a government policy prone to miss its mark, but it also reminds us of the dog’s role, in Ronald Paulson’s words, as “the peripheral figure par excellence in eighteenth-century English art and literature,” a figure that, from the periphery, “supplies the force of energy that changes or disrupts an ordered (or apparently ordered) setting” (Polite and Popular Art, 62). The good-humored play on human puppies in the print reaches its outer limits in the dog goaded to bare its teeth.

Cruikshank’s print calls people puppies, but allows them to retain human shape and form. By contrast, in the final two rather gruesome images—Gillray’s Dog Tax and Cruikshank’s Effects of the Dog Tax (figures 5 and 6)—politicians cease to be the men who impose taxes upon dogs and become partly dogs themselves, as their conversion into animals authorizes the cruelty inflicted upon them. The question the parliamentarians obliged owners to pose about their dogs is here applied to the politicians themselves: are they worth the price of the tax or shall we let them hang? Hoist by their own petard, the parliamentarians are converted into
Figure 5. James Gillray, *The Dog Tax* (12 April 1796), image ID number: lwpr08760, call number: 796.4.12.1. Courtesy of The Lewis Walpole Library, Yale University. The hanged dogs are Sheridan and Fox; the two below are Pitt (a sleek greyhound) and Dundas (a fat mongrel).
Figure 6. Isaac Cruikshank, Effects of the Dog Tax (19 April 1796), image ID number: lwpro8766, call number: 796.4.19.1. Courtesy of The Lewis Walpole Library, Yale University. The hanged dogs are Sheridan, Fox, and Stanhope; below are Pitt (chained to the Treasury kennel), Portland, Loughborough, Burke, facing Grenville and Dundas.
the very objects they have taxed and reclassified as things; they become the victims of violence sanctioned by legislation they have themselves passed. The text beneath the image draws attention both to the strained purse of “Poor Johnny Bull [who] can’t pay his Sum / For Dogs that are his Guard, Sir,” and to his resentment at paying “For R____l Dogs that are our Curse.” The “R____l Dogs” are designed to be the “Radicals,” but might also—with memories of the immense sums needed to pay for the prince’s debts in 1795 still fresh in the public’s mind—just conceivably be “Royal.” Members of society paid for a government, or parts of a government, they did not necessarily support. Reports (fostered by the loyalist faction) that the radicals were channeling support and even weapons to France meant that society also paid for parliamentarians rumored to collude with the nation’s enemy.

Both drawings brand the Opposition as French sympathizers: the colors of the rope from which Fox and Sheridan hang in Gillray’s image, like the tricolor cockades capping the heads of the hanged dogs in Cruikshank’s, expose their Revolutionary ties. Although both the radicals and the loyalists are in canine garb, the distinction between the groomed and refined ministerial crowd—the “good dogs paid for”—and the scruffy Opposition is emphasized by the cruder animality of the latter. In Gillray’s image, Fox, for example, urinates upon Dundas’s head, while the vulgarity in Cruikshank’s image constitutes a verbal and visual pun: although the dogs’ (or fox’s) tails in Cruikshank’s image are “between their legs,” their resemblance to erect penises belies the notion that the parliamentarians are abjectly submissive in the proverbial sense of the expression.

Although both prints at first glance appear to be firmly in the loyalist camp supportive of Pitt’s ministry—the charges of blasphemy leveled against Gillray for travestying religious art in January 1796 had curbed some of his sharper attacks on Pitt’s administration—Gillray’s drawing is characteristically ambiguous. The ostensibly clear contrast between the hanged dogs of the Opposition and the ministerial dogs “to be paid for” is undermined by the pernicious symmetry between the two sets of paired bodies, while the caption indicating that the sleek and well-fed Pitt and Dundas are “to be paid for” may be a swipe at ministerial profiteering. If all the parliamentarians are dogs, moreover, they are all part of the class that may be permissibly hanged in a figurative zone of exception in which humans are no longer quite human. For it is the MPs’ embodiment as dogs that allows the legislation to be executed upon their bodies. When one
remembers that dogs to be killed were often described as much-loved pets that the poor could not afford, the possible readings of the image become even more complicated: reading against the grain, one might see Fox and Sheridan as luxuries sacrificed to the exigencies of the state. That acts of cruelty such as these are sanctioned, even mandated, by the dog tax (albeit with dogs, not the Whig Opposition, for victims) is the source of great concern among the parliamentarians. In disregarding the affections of the common people for their pets, some claim, the legislation may irreparably rend the social fabric. As Sheridan notes,

> By the general slaughter which the tax would occasion, they were liable to convert into ferocity that mild and humane character which had hitherto been the pride and just boast of Englishmen. Were the national manners likely to be improved by a system which tended to familiarise and reconcile the eyes of the rising generation to the spectacle of seeing those animals slaughtered or hanging at their doors, which they had been accustomed to consider as their friends and play-fellows?⁶²

The festival of cruelty called into being by the bill might undermine the very humanity of the people, by acclimating them to scenes of barbarism. One may easily turn from harming animals to harming humans. “From the practice of slaughtering an innocent animal, to the murder of man himself,” as John Oswald writes in his 1791 *Cry of Nature*, “the steps are neither many nor remote.”⁶³ Such fears about the corrupting effect of slaying animals lay behind the widespread but erroneous belief that butchers should be ineligible for jury service.⁶⁴ Sundering the bond between human and animal ultimately severs the ties that hold society together. Sheridan’s objections to such infamous acts of cruelty return us to Foucault’s now-familiar narrative of the progressive revulsion of the law before the spectacle of its own violence. Indeed, one Mr. Penton suggests that the slaughter of a beloved dog may provoke a more revolutionary response in his recollection of a childhood incident in which a park keeper enforcing game laws killed a favorite spaniel before his very eyes and then cut the dog’s head off with a hatchet. “Had he had the hatchet in his hand,” the MP observes, “and had the park-keeper been in his power, he could not now say what might have been the consequence. How, then, could the House say, that the poor man placed in a similar situation would not be actuated by similar feelings?⁶⁵ The injustice of slaughtering a man’s beloved pet, Mr. Penton implies, may lead him to rise up against the government.
The scenes that potentially incite revolutionary or violent reactions among the poor are repackaged into sentimental set pieces for a middle-class audience. Several writers use the dog tax as a kind of affective pornography designed for the lachrymose pleasure of readers:

I think I see the poor man with an heavy heart, unable to pay the tax exacted from him, compelled to seize the faithful dog, the companion of his walks, the playmate of his children, and the watchful guardian of his property. I think I behold him binding the fatal stone about his neck, and while he immerses the wretched animal in the stream, I hear him curse the cruel laws of his country, which have reduced him to this sad necessity. (County Magazine, 54)

The present tense of the passage invites the reader to echo the narrator’s imaginative reconstruction of these scenes of barbarism. The writer dilutes the possibly incendiary results of the tax (the man “curse[s] the cruel laws of his country”) by focusing on the sentimental bond that binds dog to master. Here, the suffering of the dog is obscured by the sorrows of the man who drowns him, which is occluded, in turn, by the feelings of the writer of sensibility who describes the scene with such detail. Capitalizing on tearjerking interludes like the death of Old Edwards’s dog in Henry MacKenzie’s 1771 sentimental bestseller The Man of Feeling, George Thompson’s 1798 Sentimental Tour likewise contains a moving anecdote in which a father ponders whether to kill the young dog or the old faithful family pet. The youth and vigor of the puppy is weighed with Solomonic gravity against the older dog’s loyalty, but it is the sentimental association of the old dog with the man’s now deceased son that tips the balance. “My son, your brother,” the father tells his surviving child, “he lik’d the dog. Your brother—my little sweet prattling boy is—dead. . . . Pleasing painful remembrance! Spare age—O! yes, let age be spar’d.” The scene reaches its sentimental apogee as the pathetic puppy licks the hand that drowns him. The reader is invited not to identify with the animal but with the owner; the cruelty is inflicted not upon the dog but upon the master.

Such sentimental scenarios remind us that humanitarian concern for animals does not necessarily dislodge the human from center stage. Although the assertion of animal rights may seem to draw the two species closer together, it often reasserts the difference between them by reminding the reader of humanity’s moral obligations. In this sense, as Keith Tester has argued, the acknowledgment of animal rights “may be understood as a
taboo which helps to maintain the differential ordering of living objects. It
establishes precisely how and why humans are different from the animals
they know best and most nearly resemble; it makes humanity different by
making humanity moral.”67 It is thus human attributes that are at stake in
the treatment of animals, although these attributes are no longer intrinsic,
but relational. Inasmuch as humanity issues from the relationship between
people and animals, that is, it cannot be absolutely located within the indi-
vidual person as a possessed trait, but must instead be expressed in deeds
that expose one’s nature through treatment of the other. If dogs are what
makes us human, or at least are used to express that humanity, what hap-
pens when legislation tries to take them away? In confusing the categories
to which other kinds of creatures belong (mistaking dogs or persons for
things), the dog tax forces people to undermine their claim to humanity.
If, as James Steintrager has argued, the eighteenth century witnesses “the
movement of the mark of humanity from reason to pity,” the pitiless aspect
of the dog tax jeopardizes the human “claim to greatness” through compas-
sion, suggesting that people may distinguish “themselves from the animal
world not by compassion but by inhumanity.”68 As the Universal Spectator
claims, only humans relentlessly persecute other living creatures, including
their own kind: “What Craft and Subtlety do Brutes use to save themselves
from us! and if, at last, we seize and make them serve us, and employ them
as we please, it is no more than what we do by one another; nay, in this
they act more generously than we, for one Lion never makes another Lion
become his Slave.”69

In making the enslavement of other humans into a trait particular to
humanity, the Universal Spectator calls attention to the common associa-
tion during the eighteenth century of humanitarian interest in animals and
the plight of enslaved Africans in the Americas.70 (One may glimpse the
disturbing proximity between the two from a slightly different angle in the
advertisement of a London goldsmith offering “silver padlocks for Blacks
or Dogs” for sale.)71 It is, therefore, curious that the question of the slave
arises only once in the parliamentary debates on the dog tax, and it is at
the expense of the human rather than of the dog. In a blighting speech,
Sheridan sarcastically traces the logic of his opponents, noting that pas-
sage of the bill would subject the Parliament to a “charge of ingratitude”
against dogs at a moment “when their [the dogs’] brethren formed a part
of that combined army in Jamaica, which was fighting successfully against
the Maroons, and supporting the cause of order, humanity, and religion”
Reports that ferocious dogs had been used against the maroons in the West Indies had been a source of contention in the parliamentary debates on March 21st, 1796. As Sheridan’s ironic remarks make clear, the notion that the humane treatment of dogs in Great Britain should be the reward for their service in hunting down humans in the West Indies affirms the bond between man and dog while it sunders the bond between different groups of people. It would seem that dogs merit more protection than humans.

Sheridan’s ironic advocacy for the dog stems not from a principle of animal rights, but from a cross-species quid pro quo, and for the most part, humanitarian claims on behalf of dogs in the debate over the dog tax are not designed to enlarge the class of those entitled to rights. The question is not so much whether it is acceptable to kill dogs as which dogs it is acceptable to kill. The debates do not produce a concept of rights grounded in the entitlement of a species qua species: they yield a set of exceptions to a generally recognized rule. The right to just treatment is grounded not in principle, but in the arbitrary recognition of another creature’s rights on a case-by-case basis. “It is very unreasonable,” as Humphry Primatt puts it in his *Dissertation on the Duty of Mercy and Sin of Cruelty to Brute Animals*, “to estimate the degree of the sin of cruelty to any creature by the value you set upon the creature itself” (269–70). The dog-tax debates thus open up onto a vista in which both the categorical and the particular relation of humans to animals are under negotiation.

I want to turn in closing to the question of whether the rhetorical and figurative play between human and animal traced above may be linked to broader debates about human and animal rights. In a 1772 sermon on the rights of animals, James Granger invites his interlocutors to enlarge the human family: even as the righteous man “can say to an Angel, Thou art my brother,” Granger insists, “so he can say to the Worm, Thou art my sister” (6). At first glance, Granger’s argument holds out the promise of universal rights: the kinship of the righteous will embrace all living creatures. Yet the logic Granger outlines partakes of what Marc Shell calls a “universalist” Christian model that renders all kin, my kind. Enlarging the category of kin to absorb those of another kind, Shell argues, may mean that only those recognized as kin count as kind, and thus are the only ones to whom certain rights and prerogatives are to be extended. To love one’s own dog is not to love all animals: the household pet enlarges the human family to include a special case. Selectively recognizing an other (Granger’s worms,
say, but not lice; this dog, but not that one) as one’s brother or sister may produce a restrictive world order in which those who are not recognized as kin are excluded from humanity. There is no universal ethical principle working here: specific animals, and specific groups of humans, may be yo-yoed in and out of the human purview, arbitrarily extending protection that has no ethical basis. “Many exertions,” as Edward Augustus Kendall writes in the preface to his 1798 tale of a loyal dog, *Keeper’s Travels in Search of his Master*,

are now in making to obtain our compassion for the various animals for whom, in common with ourselves, the rain descends, and the sun shines, . . . but I cannot help anticipating the time, when men shall acknowledge the RIGHTS; instead of bestowing their COMPASSION upon creatures, whom, with themselves, GOD made, and made to be happy!—If any part of their condition is to be compassionated,—it is that they are liable to the tyranny of man. 73

The question raised in the dog-tax debates over whether humans have a right to keep a much-loved animal thus does not necessarily lead to questions about the rights of animals themselves. The issue at hand involves recognizing not the claims or prerogatives of animals as such, but rather the rights of their owners.

Animals, seen simply as animals, possessed no protection from cruelty under eighteenth-century British law. Moreover, in the case of the dog tax, the law licensed cruelty. Because there were no laws protecting animals as such (as sentient beings), they were only protected as property. 74 The humane treatment of animals, that is, could be guaranteed only insofar as they were considered as owned objects. One could protect animals by suing for damages to one’s own property, for example, but no law authorized an individual or the state to intervene on an animal’s behalf. “To me it appears strange,” Adam Fitz-Adam observed in a 1756 number of *The World*, “that the man against whom I should be enabled to bring an action for laying a little dirt at my door, may with impunity drive by it half a dozen calves, with their tails lopped close to their bodies, and their hinder parts covered with blood.” 75 Property rights could not, however, protect animals from their own masters. 76 Indeed, since dominion over one’s possessions was a prerogative of ownership, advocates for the humane treatment of animals had to answer objections that animal rights infringe upon private property. Without the addition of rights, John Lawrence notes in his 1796–98
Philosophical and Practical Treatise on Horses, there are no grounds to protect animals: “Unless you make legal and formal recognition of the Rights of Beasts, you cannot punish cruelty and aggression, without trespassing upon right of property. Divest property of the usurped and fictitious addition to its right, and you have the means of protecting animals, and securing the dearest interest of morality.” In insisting that the law must limit the power of masters, Lawrence’s treatise echoes abolitionist arguments about the impossibility of purchasing human life and liberty in the slave trade: “You bought him [your animal] with your money, it is true, and he is your property; but . . . you could not purchase the right to use him with cruelty and injustice. Of whom could you purchase such a right?” It is important to note that the objection Lawrence voices here stems not from the erroneous classification of the animal as property, but from the limits on what money can buy. That which eludes purchase, that for which no equivalent may be given, becomes a vestigial or residual space from which rights may be asserted. It is not that slaves and animals are not property, but that they are something more than property. And from this surplus, this “something more,” issues their claim to be something more than things.

It is the fact that slaves and animals alike “stand degraded into the class of things” that generates Jeremy Bentham’s famous plea for animal rights in his 1789 Introduction to the Principle of Morals and Legislation. Bentham’s argument rests, in part, on the claim that the mistreatment of creatures, human as well as animal, is grounded on misguided principles of classification:

The French have already discovered that the blackness of the skin is no reason why a human being should be abandoned without redress to the caprice of a tormentor. It may come one day to be recognized, that the number of the legs, the villosity of the skin, or the termination of the os sacrum, are reasons equally insufficient for abandoning a sensitive being to the same fate? What else is it that should trace the insuperable line? Is it the faculty of reason, or, perhaps, the faculty of discourse? But a full-grown horse, or dog, is beyond comparison a more rational, as well as a more conversable animal, than an infant of a day, or a week, or even a month, old. But suppose the case were otherwise, what would it avail? The question is not, Can they reason? nor, Can they talk? but, Can they suffer? (309n)

Bentham, like many other eighteenth-century writers on the subject of species difference, recapitulates Locke’s meditations on the exact properties that define the threshold of the human in his 1690 Essay concerning Human
The 1796 Dog Tax and the Right to Superfluous Things

Understanding, where Locke questions the alignment between the consti-
tutive properties attributed to man (speech, two-leggedness, reason) and
the category of human. “The certain Boundaries of that Species [of man],”
Locke declares, “are so far from being determined, and the precise num-er of simple Ideas, which make the nominal Essence, so far from being
settled [sic], and perfectly known, that very material Doubts may still arise
about it.”81 Perversely enough, attaching humanity to the possession of a
specific, seemingly concrete, material trait (language, an opposable thumb,
a human face) renders species boundaries all the more difficult to stabi-
lize, since the discovery of an ostensibly distinguishing trait in another
kind of creature—the parrot’s capacity to talk, the primate’s hand—reveals
the underlying, presupposed exclusion that the classificatory method was
designed to endorse. In claiming that rights should not be contingent upon
the possession of an arbitrarily selected trait (skin color, a tail, or even rea-
son or speech), Bentham enlarges the class of beings entitled to moral con-
sideration to embrace all beings capable of suffering. Recognizing another
creature’s pain is seen to create an ethical obligation that shifts the weight
borne by species classification. The question for Bentham is not to what
species a living creature belongs, but what rights the capacity to suffer con-
fers. As the campaign for animal rights gathers steam in the early years of
the nineteenth century, however, the question of species comes to create a
categorical imperative. Lord Erskine’s passionate speech introducing his
Bill for the Prevention of Cruelty to Animals to the House of Lords in 1808
makes a plea for animals as animals: “Animals,” he proclaims, “are consid-
ered as property only— . . . the animals themselves are without protection—the
law regards them not substantively—they have no RIGHTS!”82

Although the movement for animal rights, like the antislavery cam-
paign, is sometimes characterized during this period as a tub for the Brit-
ish lower classes to play with—a distraction from potentially revolutionary
issues of more immediate personal import—it is significant that the par-
liamentarians do not see the claim of the dog upon the human as trivial
or ancillary. At a point in the 1790s in which the suffering of people was
intensified by war, famine, and oppressive political legislation, consider-
ation of the dog might be regarded as gratuitous: when human rights are
imperiled, as Martin Puchner puts it, “are demands for animal rights a
luxury we cannot afford?”83 If the parliamentary debates suggest that the
humanity of people inheres in their possession of a superfluous thing, they
also intimate that the recognition of the dog cannot be seen as a kind of
bonus within a broader humanitarian agenda. The dog-tax debates do not, of course, lead to an enlargement of species categories; nor do they result in the extension of rights or protection to dogs. At best, they register that the bond between humans and animals cannot be reduced to the relation of person to property. And yet, the resistance to classifying the dog as a taxable thing shows that humanity is expressed and inheres in the relation people take to other creatures: in the seeming superfluity of the dog resides the essence of what allows, or enables, people to act as humans.

Notes

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2. The County Magazine for the Years 1786 and 1787 (Salisbury: B. C. Collins, 1788), 54.


5. A dog, for example, may have a decided preference for a particular person: “How would it happen,” Sheridan asks of the dog confiscated for nonpayment of the tax, “if the dog, still fond of his former attachments, should follow his old master? That master might, in such case, be whipped as a dog stealer.” Woodfall, Impartial Report, 4:195.


9. Taxes of course had long been applied to moveable chattel; in an agrarian society, livestock constitute one of the essential forms of wealth. Earlier in the century, taxes had been applied to male servants (1777) and female servants (1785), the latter prompting more than one joke at Pitt’s expense; the income tax would be established at the end of the century. The belief that the poor should be exempt from taxes and that necessaries should not be taxed to keep wages down meant that Parliament focused on luxury and sumptuary taxes, including a tax on: persons keeping carriages (1747); inhabited houses (1778); racemares and pleasure horses (1784); sporting licenses and gamekeepers (1785); hair powder (1795); dogs (1796); and clocks and watches (1797). The highly remunerative taxes on spirits were increased steadily throughout the decade. See B. E. V. Sabine, *A Short History of Taxation* (London: Butterworths, 1980), 112–14. On the French imposition of a dog tax and the status of the dog as bourgeois pet in the mid nineteenth century, see Kathleen Kete, *The Beast in the Boudoir: Petkeeping in Nineteenth-Century Paris* (Berkeley: Univ. of California, 1994), 40–55.


11. The dog was singled out as characteristically English as early as the 1570 *De Canibus Britannicus* (translated as *Of English Dogges* in 1576) and—at the far end of the period under discussion in this essay—in Sydenham Edwards’s *Cynographica Britannica* (1800), where he notes that England had been “long eminent for her Dogs and Horses, now preferred in almost every part of the world.” Quoted by Ronald Paulson, in *Popular and Polite Art in the Age of Hogarth and Fielding* (Notre Dame: Univ. of Notre Dame, 1979), 58. Paulson notes that even as the hearty British bulldog and the English pack of hounds familiar to readers of Fielding stand for the quintessence of the nation, they repress “the wretchedness of the dog’s lot (as opposed to his equivalent, the man’s) and the subversiveness of his actions—the aspect of the downtrodden as well as the rebellious.” These unverbalized elements emerge only in “the detail, the dog” (61).

ambivalent status of the animals, see Cary Wolfe, *Animal Rites: American Culture, the Discourse of Species, and Posthumanist Theory* (Chicago: Univ. of Chicago, 2003), and the essays collected in *Zoontologies: The Question of the Animal*, ed. Cary Wolfe (Minneapolis: Univ. of Minnesota, 2003).

13. William Blackstone, *Commentaries on the Laws of England: A Facsimile of the First Edition of 1765–1769*, 4 vols. (Chicago: Univ. of Chicago, 1979), 2:393. The theft of pets counted only as “an invasion of property as may amount to a civil injury, and be redressed by a civil action” (2:393–94), although there are instances to the contrary. According to Keith Thomas, “in 1588 it was conceded that a dog, ‘being a thing that is tame by industry of man,’ could indeed be an object of property and that the law recognized four kinds of dog, namely mastiffs, hounds (including greyhounds), spaniels and tumblers. Another case in 1611 confirmed that monkeys and parrots could be commercial property” (*Man*, 112). The nexus of animals and things also may be found in the law of deodand under which owners are held accountable for damages done by their animate or inanimate property. See Blackstone, *Commentaries*, 1:290–92. On animals and the law in the sixteenth and seventeenth centuries, see Erica Fudge, *Perceiving Animals: Humans and Beasts in Early Modern English Culture* (New York: St. Martin’s, 2000), 115–42.

14. Susan Staves, “Chattel Property Rules and the Construction of Englishness, 1660–1800,” *Law and History Review* (1994): 123–53, especially 144–45. railing against the suspension of the right to a trial by jury under the act, the author of a 1770 letter to *The Gentleman’s Magazine* notes that the law is punitive to dog as well as man: “Who will now venture to harbour even a dog that follows him a moment in his house, when he is at least liable to a prosecution for the same?” *The Gentleman’s Magazine* 40 (1770): 163. In September of that year, the magazine reports the conviction of one John Simpson for “stealing a spaniel dog belonging to Mr. Roberts, which he had killed and skinned” (439). Valuable hunting dogs were also the object of theft. See Bampfylde Moore Carew, *The Life and Adventures of Bampfylde Moore Carew, the Noted Devonshire Stroller and Dog-Stealer, as Related by Himself* (Exon: By the Farleys for Joseph Drew, 1745).

15. One of the many dogs ventriloquized to protest the tax observes that ruddy hands “have done penance every night in a dogskin covering, artificially fitted to them.” Brindle, *Dogs Plea*, 24.

16. In 1763, a dog-tax bill was debated before the Irish Parliament; in March 1776, a dog tax was proposed to Commons “to ease the poor rates”; in 1785, writers to *The Gentleman’s Magazine* proposed a tax again. On the Irish bill, see Ireland, Parliament, House of Commons, *Debates Relative to the Affairs of Ireland, in the Years 1763 and 1764* (London, 1766), 468–74; on the 1776 legislation, see Great Britain, Parliament, House of Lords, *The Parliamentary Register; or, History of the Proceedings of the House of Commons*, 17 vols. (London: J. Almon, 1775–80), 3:446; on the plea for the tax in 1785, see *The Gentleman’s Magazine* 55 (1785): 605–06.


18. Person without Eyes from His Birth, *Crude Thoughts on the Dog-Act. Recommended to the Consideration of all such as are to be disqualified by it, the farmers, freeholders, and every honest man in the Kingdom of England* (Norwich: J. Crouse, 1763). 6. William King of Reading, in *Reasons and Proposals for Laying a Tax upon Dogs* (Reading: D. Henry for the author, 1740), mentions all the above issues, but stresses hunting.


21. The tax was partially designed to make up the losses incurred by the revocation of a tax on printed cottons with revenue of £135,000; it was anticipated that the dog tax would bring in £100,000, with the hat tax making up the remaining £35,000.


23. Woodfall, *Impartial Report*, 4:193–94. I have been unable to find this anecdote in the *Adventurer. The Gentleman’s Magazine* reprinted an excerpt from the *Ledger* on the “prevailing rage of dog-killing,” tracing the progress of the “epidemic terror” (rabies) that had led city governments to order the killing of all dogs found in the streets. Among the urban myths that feed this frenzy is the story of a “mad dog” who bit a “farmer, who soon becoming mad, ran into his own yard, and bit a fine brindled cow; the cow quickly became as mad as the man, . . . and raising herself up, went about on her hind legs, sometimes barking like a dog, and sometimes attempting to talk like the farmer.” *The Gentleman’s Magazine* 30 (1760): 353, 354.


25. On the petitions, see Woodfall, *Impartial Report*, 3:515, 45. Protesting against big government, a correspondent to the *Western County Magazine* noted that the petitioners were “voluntarily offering to the Minister more than the Minister thinks it necessary to call for. Had the idea of this tax originated with Government, petitions would, in all probability, have been composed.” *Western County Magazine*, 6 vols. (Salisbury: B. C. Collins and S. Crowder in London, 1789–92), 5:356.

lapdogs as long as those little animals amuse them,” the *Weekly Register* declared. Quoted by Harwood, in *Love for Animals*, 221.


28. *County Magazine* 54 (April 1786). Throughout the 1790s, satirists depict the government’s claim to a right to their piece of the citizen’s property, expenditures, and eventually earnings, as an unjust appropriation, thereby resurrecting both the issues and imagery surrounding property, liberty, and taxation from the American Revolution. As Peter Pindar, in *Hair Powder: A Plaintive Epistle to Mr. Pitt* (London: J. Walker, J. Bell, J. Ladley, and E. Jeffrey, 1795), puts it, “Mercy to England yield, the poor lean Cow / Thy busy Fingers have forc’d milk enow. . . . Think on AMERICA, our cow of yore / Which off the hand with Job-like patience bore” (17).


30. The sum for the fiscal year ending 5 January 1797 was £68,456. *The State of the Nation, with respect to its Public Debt, Revenue, and Disbursement*, 4 vols. (London: H. D. Symonds, 1798–1800), 2:23. The sum for the fiscal year ending 5 January 1798 was £62,741, and for the fiscal year ending 5 January 1799, £75,065. Great Britain, Parliament, House of Commons, *The Parliamentary Register, or, History of the Proceedings and Debates of the House of Commons*, 12 vols. (London, 1797–1800), 5:441, 9:214. The increase in the last year was probably due to the restructuring of the tax under 38 Geo. 3, c. 41 (10 May 1798). See Great Britain, *The Statutes at Large, from the Thirty-Fifth Year of the Reign of King George the Third, to the Thirty-Eight Year of the Reign of King George*, 17 vols. (London: George Eyre and Andrew Strahan, 1798), 17:745–50. It is difficult to calculate the breakdown for the kinds of dogs upon which the tax was levied. A correspondent in *The Gentleman’s Magazine* in 1795 estimates that there were 50 packs of foxhounds, 150 packs of harriers, 300,000 pointers, 40,000 lapdogs, 60,000 mastiffs, and 200,000 curs that would survive the initial culling were a tax to be instituted. *The Gentleman’s Magazine* 65 (1795): 119.

31. In the progress of civilization, Beilby continues, “the services of the Dog would be first required in maintaining and preserving the superiority of man over those animals which were destined for his support.” Ralph Beilby, *A General History of Quadrupeds*. The figures engraved on wood by T. Bewick (Newcastle upon Tyne: S. Hodgson, R. Beilby, and T. Bewick, 1790), 281, 283.


34. Woodfall, *Impartial Report*, 4:199. Dent observes that the city of Bath as well as a number of towns in the north of England had elected “not to relieve the poor who kept dogs. . . . More money was consumed on dogs,” Dent continues, “than the whole produce of the poor rates. The same expense that a dog occasioned would be sufficient to maintain a child” (4:200).


36. See Patrick O’Brien, “Political Economy of British Taxation, 1660–1814,” *Economic History Review* 41 (1988): 2. As the exemption of the poor from the dog tax reveals, the tax fell more heavily upon the middling ranks of society. As Dror Wahrman has argued, in *Imagining the Middle Class: The Political Representation of Class in Britain, c. 1750–1840* (Cambridge: Cambridge Univ., 1995), since taxes were largely imposed by the aristocracy but were paid by those not fully incorporated into the government, taxation was one of the key nodes around which the language of the middle class crystallized in the 1790s (especially 50–52, 79–80, 108–44).

37. Woodfall, *Impartial Report*, 4:195. Dundas notes that “if people so poor and distressed as some were who kept dogs, would deprive themselves of part of their food to keep a dog, that was the best argument for the value of the animal” (4:197–98).


39. Susan Staves, “Chattel Property Rules,” 123. This model of personhood grounded in ownership needs to be distinguished from Macpherson’s possessive individualism, in which property extends from one’s ownership of oneself. The way one imagines oneself as a proprietor in the context of taxation has little to do either with the solidity of real estate—the person as a coextension of his property—or with the abstract, credit-based forms described by J. G. A. Pocock. The model of self-possession produced by taxation is not grounded in a Lockean ownership over the self extended to objects in the world. Instead, the taxpayer imagines his relation to property through the obligation to pay for it in a kind of indirect acknowledgment of propriety.


42. Clark, *Address*, 7. The debates reveal not only the desire to control the expenditures of the poor—the disciplinary mechanisms underlying both welfare policy and charitable giving—but also the importance of pity to benevolent affect. A kind of mathematical parsimony governs acts of largesse, so that anything that supersedes the sufficient becomes a begrudged luxury. “We seem to think that the same Law of Nature which restrains us from inflicting positive Pain,” one legislator proclaims in the debates before the Irish Parliament on a dog tax, “does not restrain us from diminishing positive Pleasure. . . . We frequently alleviate Misery, we feed the Hungry, and we cloath the Naked; but if we perceive that those who, on such Occasions, have been the Objects of our Bounty, indulge themselves in any positive Gratification, we seldom feel ourselves obliged to increase it, but, on the contrary, regard it with a Kind of Grudging, and Ill-will. Our Benevolence chills when it ceases to be Pity.” Ireland, *Debates*, 471. A kind of charitable calculus pits a subtractive logic of pain against an additive logic of pleasure: one gives to alleviate suffering but not to compound gratification. The charitable gift carries entailments regarding its usage.

43. Great Britain, *The Statutes at Large, from the thirty-fifth year of the reign of King George the third, to the thirty-eighth year of the reign of King George*, 17 vols. (London, 1798), 17:415.

44. *Olla Podrida: from the Hull Advertiser and Exchange Gazette* (Hull: W. Rawson and Co., 1800), 73. In Gillray’s April 20th, 1796 “John Bull and his Dog Faithful,” a blind John Bull, burdened with a heavy sack labeled “excise,” is led by a canine Pitt along the brink of a precipice.


49. As Ronald Paulson notes, in *Representations of Revolution (1789–1820)* (New Haven: Yale Univ., 1983), John Bull, possessed of “no brains, few words, and hardly any personal identity,” is the only character in Gillray’s caricatures “who never deludes himself with mythologizing” (211). As Diana Donald has argued, in *The Age of Caricature: Satirical Prints in the Reign of George III* (New Haven: Yale Univ., 1996), efforts to appropriate John Bull as the figurehead of the loyalist camp backfired, as
the satiric print artists turned the compliant patriot into a vacuous dupe. “Rather than being part of an allegory of the nations [sic], or the embodiment of an authentic British consciousness, John Bull is now in the 1790s a materialization of public opinion as imagined, shaped, and manipulated by those who control the levers of political power” (160).


51. Bullbaiting had been declining in popularity among the upper classes for much of the century, although only in 1800 was a bill against bullbaiting introduced to Parliament. It was defeated. See Perkins, Romanticism, 17–18.

52. The depiction of John Bull as quite literally a dumb animal, Tamara Hunt observes, suggests that “the caricature audience recognized that the voiceless bulk of British subjects were the backbone of the nation. . . . Like the bull, their physical abilities (e.g. to labor and to pay taxes) are useful and essential to government officials, but the people are neither decision-makers nor intelligent participants in political affairs; they simply endure the abuse or violently react, as would any animal, when abused beyond endurance.” Hunt, Defining John Bull, 144, 145.

53. Without a knife, Robinson Crusoe observes, “if I had kill’d a Goat, or a Fowl, by any Contrivance, I had no way to flea or open them, or part the Flesh from the Skin, and the Bowels, or to cut it up; but must gnaw it with my teeth, and pull it with my Claws like a Beast.” Daniel Defoe, Robinson Crusoe [1719], ed. Michael Shinagel, 2nd ed. (New York: Norton, 1994), 95.


55. Connoisseur 64 (17 April 1755): 222–26; Brindle, Dogs Plea, 24.


58. The Songsters Companion, A Choice Collection of More than 200 Modern Songs, to which is added a Selection of Toasts and Sentiments, 12th ed. (Coventry, 1800), 199.

59. George, English Political Caricature, 214. People were also disenchanted with the prince’s estrangement from his wife. See 2:24.

60. See Donald, Age of Caricature, 166.

61. The original version of the bill Dent proposed confers upon citizens the right of “killing, destroying, or converting to his, her, or their own use” dogs unpaid for, in effect authorizing their extermination. Many eighteenth-century writers address the kinds of questions Derrida raises in his discussion of the demand of carnivorous cultures that animals be constituted as a form of nonhuman living being that may be permissibly killed. The designation of species determines whether the execution of a living being will be considered legitimate slaughter or murder. As

62. Woodfall, Impartial Report, 4:195. Despite the concern for animals voiced early in the century by Pope and Addison, among others, England’s reputation for kindness to animals was in the 1790s of recent origin. Earlier in the eighteenth century, Britons—with their practices of bull- and bearbaiting—had a reputation for exceptional brutality towards animals: enjoyment at seeing beasts “lacerate and worry one another,” Pope observes, has created a temper that is “become almost a distinguishing character of our nation.” See Pope, The Guardian 61 (21 May 1713), from The Guardian, 2 vols. (London: J. Towson, 1714), 1:377. James Granger in a 1772 sermon laments “this character of cruelty, which is hardly to be equaled among Savages, and with which the nation has been branded.” Granger, An Apology for the Brute Creation, or Abuse of Animals Censured; in a sermon on Proverbs xii.10, preached in the Parish Church of Shiplake in Oxfordshire, Oct 18, 1772 (London: T. Davies, 1772), 12. See also Young, Essay, 69–70.

63. John Oswald, The Cry of Nature, or an Appeal to Mercy and to Justice, on behalf of the Persecuted Animals (London: J. Johnson, 1791), 27. Locke, in Some Thoughts Concerning Education [1693], ed. John S. and Jean S. Yolten (Oxford: Clarendon, 2000), notes that children “often torment . . . Birds, Butterflies, and such other poor Animals, which fall into their Hands, and that with a seeming kind of Pleasure. This I think should be watched in them . . . for the Custom of tormenting and killing of Beasts, will, by degrees, harden their Minds even towards Men” (180).

64. On butchers and surgeons being banned from sitting on juries, see Locke, Some Thoughts, 180; Mandeville, Fable of the Bees (London: J. Roberts, 1714), 150; David Hartley, Observations on Man, 2 vols. (London: S. Richardson, 1749), 2:222; and Oswald, Cry of Nature, 27. Thomas Young, in Essay, claims that this belief about butchers is “a vulgar error” (5–6). See Thomas, Man, 294–95.


70. “It has pleased GOD the father to cover some men with white skins, and others with black skins: but as there is neither merit nor demerit in complexion, the white man . . . can have no right, by virtue of his colour, to enslave and tyrannize over a black man . . . . For the same reason, man can have no natural right to abuse and torment a beast; merely because a beast has not the mental powers of a man.” Humphry Primatt, *A Dissertation on the Duty of Mercy and Sin of Cruelty to Brute Animals* (London: R. Hett, 1776), 11–12; Young, *Essay*, 8; and John Lawrence, *A Philosophical and Practical Treatise on Horses*, 2 vols. (London, 1796–98), 1:131, 133.


72. “Would the House of Commons,” General M’Leod demands, “sit careless, while fifty couple of blood-hounds were imported from Cuba . . . to pursue the same bloody and inhuman sports? And who were the sportsmen? British subjects, British soldiers, and British Officers.” Woodfall, *Impartial Report*, 3:482. “The use of these dogs against men was improper any where,” one MP proclaims (3:490). Yet the protestations that the dogs not be misused, Sheridan remarks, thinly mask the underlying assumption that “the present objects of this war in Jamaica seemed to be the extirpation of this unhappy people” (3:487). Dent recounts a tale of maroon savagery in order to demonstrate “how little entitled to their consideration the Maroons were,” and facetiously proposes a triple tax on “all such dogs” (3:490).


74. There were, Harwood, in *Love for Animals*, points out, “many cases in which men were capitally convicted of malicious mischief to animals under this law [the Black Act], but none whereby a deliberate act of cruelty could be punished unless the aggressor injured property” (337). These convictions for malice to animals ought not to be understood as the stirrings of humanitarian investment in animals, however; Keith Thomas notes that the statutes that made the “malicious wounding” of animals a felony must be seen in the context of social unrest. “Many of the poor saw the gentry’s dogs, horses, and deer as symbol of aristocratic privilege, threats to their customary rights, to be callously mutilated in some defiant gesture of social protest” (*Man*, 184).

76. This understanding of animals as property, Erica Fudge, in *Perceiving Animals*, argues, is one of the signal distinctions between Continental and English law: “The emphasis on the status of the animal as property appears to make it much less anthropomorphic than continental European law: the animal itself is never on trial. But where the continental European trials of animals are not to be interpreted as asserting animal culpability, in England the emphasis on ownership and the status of the animal as property brings new and, paradoxically, anthropomorphic problems. The animals become individuals whom the owners have to know. The animal, in short, is given a character” (124–25).


78. Lawrence, *Philosophical Treatise*, 1:134; on the impossibility of purchasing a person, see, for example, Blackstone, *Commentaries*: “Every sale implies a price, a *quid pro quo*, an equivalent given to the seller in lieu of what he transfers to the buyer: but what equivalent can be given for life, and liberty?” (1:412).


84. Acts of Parliament against cruelty to horses and cattle were passed in 1822; dogs (1839 and 1854); baiting and cockfighting (1835 and 1849). The RSPCA was founded in 1824. See Thomas, *Man*, 149.