by that of 1885, but no charter of corporation was granted until 1683, when Charles II. instituted a governing body of a mayor, twelve aldermen and twelve assistants; with a recorder, deputy recorder, common clerk and two sergeants-at-mace. A market on Friday and a three days’ fair at the feast of St Rumon were granted by Henry I. to the monks of Tavistock; and in 1552 two fairs on April 23 and November 28 were granted by Edward VI. to the earl of Bedford, then lord of the manor. In the 17th century great quantities of cloth were sold at the Friday market, and four fairs were held at the feasts of St Michael, the Epiphany, St Mark, and the Decollation of St John the Baptist. The charter of Charles II. instituted a Tuesday market and fairs on the Thursday after Whitsunday and at the feast of St Swithin. In 1822 the old fairs were abolished in favour of six fairs on the second Wednesdays in May, July, September, October, November and December. The Friday market is still held. Tavistock was one of the four stannary towns appointed by charter of Edward I., at which tin was stamped and weighed, and monthly courts were held for the regulation of mining affairs. It was also the site of one of the earliest printing-presses, and copies of the stannary laws and of a translation of Boethius issued from the Tavistock press in the reign of Henry VIII. are preserved in Exeter College library. The decay of the woollen industry at Tavistock was attributed by the inhabitants in 1641 to the dread of the Turks at sea and of popish plots at home. The trade is now extinct. The copper-mining industry has much declined. The Royalist troops were quartered here in 1643 after the defeat of the Parliamentary forces at Bradock Down.

See *Victoria County History, Devonshire·,* A. J. Kempe, *Notices of Tavistock and its Abbey* (London, 1830); R. N. Worth, *Catendar of Tavistock Parish Records* (Plymouth, 1887).

**TAVOY,** a town and district in the Tenasserim division of Lower Burma. The town is on the left bank of the river of the same name, 30 m. from the sea. Pop. (1901) 22,371. It carries on a considerable coasting trade with other ports of Burma, and with the Straits Settlements. The chief industry is silk-weaving, but there are also rice and timber mills.

The district has an area of 5308 sq. m. It lies between Siam and the Bay of Bengal, enclosed by mountains on three sides, viz., the main chain of the Bilauktaung on the east, rising in places to 5000 feet, which, with its densely wooded spurs, forms an almost impassable barrier between British and Siamese territory; the Nwahlabo in the centre, which takes its name from its loftiest peak (5000 ft.); and a third range, under the name of Thinmaw, between the Nwahlabo and the sea-coast. The chief rivers are the Tenasserim and Tavoy, the former being formed by the junction of two streams which unite near Met-ta; for the greater part of its course it is dangerous to navigation. The Tavoy is navigable for vessels of any burden. It is interspersed with many islands, and with its numerous smaller tributaries affords easy and rapid communication. The climate is on the whole pleasant. The annual rainfall averages 228 inches. Pop. (1901) 109,979, showing an increase of 16 per cent. in the decade. The staple crop is rice. Forests cover an area of nearly 5000 sq. m., of which 960 sq. m. are “ reserved. ”

Tavoy, with the rest of Tenasserim, was handed over to the British at the end of the first Burmese war in 1824. A revolt broke out in r829, headed by the former governor, which was at once quelled, and since then the district has remained un­disturbed.

**TAWDRY,** an adjective used to characterize cheap finery, and especially things which imitate in a cheap way that which is rich or costly, or adornments of which the freshness and elegance have worn off. The word is first used in combination in the phrase “ tawdry lace,” a shortened form or corruption of St Audrey’s or St Awdrey’s lace. St Audrey was St Etheldreda, who founded Ely cathedral, and it is generally accepted that tawdry-laces or tawdries were necklaces bought at St Audrey’s Fair on the 17th of October. Nares *(Glossary to the Works of English Authors,* 1859) gives as an alternative the story that the saint died of a swelling in the throat, which she took as a judgment for having worn fine necklaces in her youth.

**TAXATION** (from “ tax,” derived, through the French, from Lat. *taxare,* to appraise, which again is connected with the same root as *tangere,* to touch), that part of the revenue of a state which is obtained by compulsory dues and charges upon its subjects. The state may have revenue from property of its own. In past times one of the principal sources of the revenue of the sovereign was in fact property of some sort, of which the crown lands in Great Britain, still administered by the government, are a remnant. In other countries, even at the present time, there is a large public domain yielding revenue. Local authorities also largely own property from which a re­venue is obtained. But as a rule, and in spite of what has often been the practice in the past, and of exceptions which may still exist in some countries, a government obtains the money re­quired for its expenses by means of taxation. Some of the apparent exceptions, moreover, appear to be only exceptions in name. It is contended, for instance, that the revenue from land obtained by the government of India is in reality of the nature of a land rent—a species of property owned by the government. But the fact of a government levying so general a charge may be. held *ipso facto* to convert the charge into a tax, having much the same economic effects and consequences as a tax. When, moreover, a state receives a revenue from property, some of the economic consequences may be the same as if it received the money by means of a tax. In both cases there is absorption and administration by the state of so much of the income of the community, and it may be a question whether the private ownership of the property would not be more expedient both for the state and its subjects than state ownership is, in spite of the apparent advantage to all concerned in the state getting so much of its income without the com­pulsion of a tax.

*The* *Different Kinds of Taxes.—*In the economic development of states taxes have come to be grouped in different ways, according to variations in the method of levying them or the means of enforcing compulsion or other differences. One of the most usual divisions is into *direct* and *indirect* taxes. Taxes are distinguished as direct, because they are charged directly upon the tax-payer from whose income they are supposed to be taken. Indirect taxes arc those where it is recognized from the beginning that the individual who pays in the first instance usually passes on the charge to some one else, who may again pass it on until it finally reaches the subject who bears the burden. The income tax, a direct charge upon all incomes above a certain limit, is the principal type in the United Kingdom of a direct tax. In France there is a group of taxes known by that name—a land tax, a personal and furniture tax, a door and window tax, and a trade licence tax. In the United States there are mainly assessments of the capital value of property, always for’ state and local purposes only, and not for the central government. Among the indirect taxes the most important are excise and customs duties upon articles of general consumption, the principal articles almost everywhere being spirits, beer and tobacco. Sugar, tea, coffee and cocoa are also among the articles commonly selected. In essential character there is no difference between excise and customs duties, except that excise duties are levied upon articles of home production, and customs upon articles imported from abroad, or brought into one part of a country or empire from another part; but excise duties on the whole are considered more likely to interfere with trade, in consequence of the necessity of super­vising the production of the articles affected. Next in import­ance to excise and customs we have duties levied by means of *stamps* upon documents or by charges at the time of registering deeds to which registration is necessary for the purpose of being valid. The charge in one case upon the article at a certain stage of its production, and in the other upon a trans­action, is supposed to be passed on by the first payer to others. With these have been usually classed in the United Kingdom