

Capital Transfer Tax & H.W. MSS.

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When Henry died the Trustees of his Estate were faced with a CTT bill of about £21000. Of the various assets for disposal the most attractive were the manuscripts, because Henry had already given many to Exeter University in 1965 and the whole family wanted them kept together. It seemed logical to conclude that H.W. would have approved, despite his many ideas such as setting fire to them all or selling them one by one to a university. The booksellers Bertram Rota valued the MSS., and Dr P. Waley of the British Museum judged them to be of National Interest and we were rather glad to see them removed from our bedroom. I felt that the acceptance of H.W.'s work as being pre-eminent gave him some official recognition which was denied him in his lifetime, although *Punch* rather thought that writers don't need that sort of recognition from the taxman. Incidentally, the CTT office taxed us on their payment by deducting one third, so we still had to find another £7000. It certainly wasn't a profitable deal, but that hardly seemed to matter.