

The City of London is at the heart of the UK constitution...

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I was reading Magna Carta the other day (as you do). I was looking for references to tax. And when doing so I realised that embedded within it is the problem at the very heart of the constitutional debate in this country.

The following clauses comes from the [British Library translation of Magna Carta](#).

** (12) No 'scutage' or 'aid' may be levied in our kingdom without its general consent, unless it is for the ransom of our person, to make our eldest son a knight, and (once) to marry our eldest daughter. For these purposes only a reasonable 'aid' may be levied. 'Aids' from the city of London are to be treated similarly.*

+ (13) The city of London shall enjoy all its ancient liberties and free customs, both by land and by water. We also will and grant that all other cities, boroughs, towns, and ports shall enjoy all their liberties and free customs.

** (14) To obtain the general consent of the realm for the assessment of an 'aid' - except in the three cases specified above - or a 'scutage', we will cause the archbishops, bishops, abbots, earls, and greater barons to be summoned individually by letter. To those who hold lands directly of us we will cause a general summons to be issued, through the sheriffs and other officials, to come together on a fixed day (of which at least forty days notice shall be given) and at a fixed place. In all letters of summons, the cause of the summons will be stated. When a summons has been issued, the business appointed for the day shall go forward in accordance with the resolution of those present, even if not all those who were summoned have appeared.*

A little translation is needed. First the symbols. As the British Library says:

Clauses marked (+) are still valid under the charter of 1225, but with a few minor amendments. Clauses marked () were omitted in all later reissues of the charter.*

Then there's the matter of 'scutage' to deal with. [Webster's dictionary calls it:](#)

a tax levied on a vassal or a knight in lieu of military service

I think tax is the word we are looking for there.

Then [there's aid, which Wikipedia helps out on:](#)

The term originated in the late 11th century..... It was a payment made by the tenant or vassal to the lord on certain occasions, usually the knighting of the lord's eldest son and the marriage of his eldest daughter. Occasionally it was collected when the lord needed to pay a ransom after being captured. Sometimes a fourth occasion was added to the customary list: when the lord went on Crusade. Other times when aids might be demanded were when the lord himself was being taxed by his own superiors. At those times, the lord might try to pass the demand on to his own vassals.

So let's call that tax too.

Having now clearly understood that clauses 12 and 14 are about the right to tax, and that clause 12 requires taxation by general consent and that clause 14 defines how that consent will be given then note what clause 13 says - that the city of London shall enjoy its ancient privileges. Then note that this is the one clause still surviving. The rights of the City are still being heard over and above the rights of others. And the positioning is not, I suggest, chance, even when this was written. In effect the rights of the City come over and above the rights of others to be heard and to give consent. I am sure that clause 13 was positioned where it is precisely to give that message to all readers of Magna Carta.

Now of course you could argue that clauses 12 and 14 should have fallen by the wayside long ago, and I would agree. But what is really important is not that they have gone, to be replaced by far more appropriate bases for taxation and the granting of consent to be taxed, but that despite all that has changed in the meantime the City maintains its rights.

The independence referendum did in no small part come down to this issue at the end of the day. The financial services industry - all intimately linked to the City - said it would pull out of Scotland if it voted to leave the UK. And all the major political parties, bar the Greens and SNP, echoed their tune.

In 1215 the City was at the heart of the debate on the right to tax and consent. Whether that was right or wrong at the time is not an issue I am inclined to debate. What I know is that it is very wrong now and yet that the power remains intact, reinforced and unchallenged by most politicians and parties.

Until this changes there is no prospect for a fair constitutional settlement for this country.