

The seals of the Scottish Court of Exchequer

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ABSTRACT

Queen Victoria's Exchequer seal, presented to the Museum in 1983, was the last of eight used by the Court between 1708 and 1856. Its design was influenced by English models but also contains distinctive Scottish features first introduced in 1816.

INTRODUCTION

For many years a solid silver seal matrix, made for the Court of Exchequer, reposed unknown in the vaults of Williams & Glyn's Bank in London. The seal, contained within a leather-covered wooden box stamped *COURT OF EXCHEQUER SCOTLAND*, came to light by accident and in February 1983 was formally presented to the Secretary of State for Scotland. He in turn passed it to the National Museum of Antiquities of Scotland (now the Royal Museum of Scotland).

When the Court of Exchequer was merged with the Court of Session in 1856, the seal was no longer required. It remained in the custody of the Queen's and Lord Treasurer's Remembrancer, head of the Exchequer office in Scotland, who had been Clerk of Court and who had also acted as Keeper of the Seal since November 1855 (SRO E. 801/23, 204). On 19 March 1860 he sent it to the Home Secretary, Sir George Cornwall Lewis, to be defaced or otherwise disposed of (SRO E. 801/25, 281–2). The Scottish Exchequer records contain no information about its subsequent history but as the seal had not been recorded in any catalogue it is a matter of great good fortune that this reminder of a body no longer in existence found safety in a bank.

The origin of the Exchequer seal must be sought in English legal and administrative history. From the 12th century, the accounts of the king's revenues were audited in his Exchequer. This audit was judicial in character, the Exchequer being part of the 'curia regis', the king's own court. Gradually the Exchequer's jurisdiction was extended, so that by the 14th century it had become one of the central common law courts, like King's Bench and Common Pleas. Various legal fictions enabled the court to try cases quite unconnected with the revenue and the Exchequer also developed an equity jurisdiction similar to the Court of Chancery. Its judges retained the ancient title of Barons of Exchequer until 1875, when the court was merged in the new High Court of Justice.

In England the central common law courts had their own seals for use on writs and

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other documents from the 14th century onwards. Exchequer seals are known for most sovereigns from Edward I to George VI. The seal itself derived from the duplicate Great Seal kept in the Treasury in the 12th century for routine documents which did not require the king's personal intervention, such as judicial writs. The Great Seal proper was in the custody of the Chancellor, who accompanied the king on his progress round the country. The duplicate seal was extensively used in the Exchequer, where it was kept by the Chancellor's clerk, who acquired the title of 'Chancellor of the Exchequer' by the mid-13th century (Jenkinson 1935, 296–8).

In Scotland a similar form of audit had been adopted by 1200, but the Exchequer was much slower in developing a judicial role. Though the Lords Auditors of Exchequer were sitting as a court by 1500, the jurisdiction which they exercised was actually that of the king's council. In the mid-16th century the council split into a mainly administrative body (the Privy Council) and a central civil court (the Court of Session). The Exchequer, now a separate court, still depended partly upon the Court of Session for its personnel and clerks. Until 1626, however, the commissions granted to the Lords of Exchequer were generally of limited duration, ending with the completion of business arising from the annual audit. Charles I appointed Lords Commissioners of Exchequer to manage his revenues. Thereafter they formed an administrative board, capable of acting as a court in revenue cases, though no formal distinction was made between their sessions of administrative and judicial business. The actual title 'Court of Exchequer' was applied only to the body of judges appointed as part of Cromwell's Scottish administration from 1655 until 1659.

In 1708 the Exchequer Court (Scotland) Act (6 Anne c. 53) was passed to implement article 19 of the Treaty of Union: 'That there be a Court of Exchequer in Scotland after the Union, for deciding questions concerning the revenues of customs and excise there, having the same power and authority as the Court of Exchequer has in England.' The Treaty had also stipulated that the laws concerning the regulation of trade, customs and excise should be the same in Scotland as in England. The new court consisted of a Lord Chief Baron and four ordinary Barons, who were also given extensive administrative functions, some inherited from the pre-Union Exchequer, some conferred by the 1708 Act, and some by delegation from the Treasury.

The law which the court applied was English law and its forms and procedure were based on those of the English court, though the 1708 Act prevented it from extending its jurisdiction to matters unconnected with the revenue. Its business included prosecutions for infringement of revenue statutes, seizures of prohibited and uncustomed goods, and recovery of sums due to the crown by revenue officials and others. In important cases the Crown was represented by the Lord Advocate, appearing as Advocate-General. As the revenue laws were simplified from the 1820s onwards, the court's business declined (Murray 1974, 35–40). After 1832 no new Barons were appointed and their judicial duties were taken over by Court of Session judges. Finally the Exchequer Court (Scotland) Act 1856 (19 & 20 Vict. c. 56) transferred the court's powers and jurisdiction to the Court of Session, which was declared to be the Court of Exchequer in Scotland. Since then one judge has acted as Lord Ordinary in Exchequer Causes, though English forms of process ceased to be used in 1947. Certain administrative functions of the Exchequer continued to be carried out by the Exchequer Office (Scotland) under the Queen and Lord Treasurer's Remembrancer, as the Treasury's representative in Scotland, until 1981, when it ceased to exist as a separate government department.

EARLIER EXCHEQUER SEALS

In Scotland the law courts did not have distinctive seals. Like the Court of Session and the Privy Council, the pre-Union Exchequer used the royal signet on summons and other documents. The exception to this general rule was during the Cromwellian Protectorate when the reorganized Court of Exchequer did have its own seal. This bore the saltire of Scotland with an inescutcheon of Cromwell's personal Arms, a lion rampant (Stevenson & Wood, 1940, 45). After the Restoration, the Exchequer again used the royal signet. The Act (6 Anne c. 53) setting up the post-Union Exchequer court in 1708 provided (s. 5):

That there shall be a seal to be assigned or appointed by the Queen's Majesty, her heirs and successors, for the sealing of all such letters patents, grants, commissions, writs, precepts, and other process and proceedings, which shall issue out of or be awarded by the said Court of Exchequer in Scotland, or ought or shall be directed to pass under the seal of the said Court; which seal shall be kept in the custody of the Chief Baron of the said Court of Exchequer in Scotland, for the time being; and the said Chief Baron or such person or persons as he shall depute, and for whom he will be answerable, shall therewith seal all letters patents, grants, commissions, writs, precepts, and other process and proceedings before mentioned, which shall be brought to be sealed . . .

Sir John Clerk of Penicuik and John Scrope, two of the original Barons, wrote an account of the procedure of the court a few years after its institution. In it they describe the Keeper of the Exchequer Seal as an 'officer of great consequence'. The office was in the gift of the Lord Chief Baron, 'who disposes of it as he thinks fit. He is understood to be the Keeper of the Seal, and the person who acts under him is called the Depute-Keeper' (Clerk & Scrope 1820, 285). Under the original establishment of the court, Lord Seafield had a yearly salary of £1,000 as Lord Chief Baron and Keeper of the Seal, with an additional £100 to his deputy or deputies for the keeping of the Seal (Cal Treasury Bks, 22 part 2, 237). A later deputation by Robert Ord, Lord Chief Baron, to Robert Maughan, his clerk, dated 12 Februry 1756, empowered him to seal all letters patent, etc, to uplift all fees, payments and casualties and to appoint a substitute to officiate for him (SRO E. 313/4, 75). The limited evidence available suggests that the depute drew the salary, but the actual work was done by the substitute.

Despite the statutory and financial provision made for the Exchequer seal in 1708, no attempt seems to have been made to provide one until well into George I's reign. In the meantime, the court used the 'council seal', presumably the signet belonging to the Scottish Privy Council which had been abolished in 1708. On 19 May 1720 the United Kingdom Privy Council received a memorial from the Chief Baron of the Court of Exchequer in Scotland 'with the draft of a new seale to be prepared for the service of the said court after the patern of his Majestys Court of Exchequer in England'. This was approved and a warrant was ordered to be prepared to the chief engraver of the mint 'for ingraving the saide seal according to the said draft thereunto annexed' (PRO PC. 2/86, 415). On 28 May 1721 the new seal was approved by the king, and the Duke of Roxburghe, Secretary of State, was directed to arrange its delivery to the 'proper officer' and to 'give speciall directions that the Councill Seal hitherto used in the said Court be defaced' (PRO PC. 2/87, 211). Finally, on 18 July 1721, the Lord Advocate delivered the new seal to the court, the old one being defaced in his presence (SRO E. 305/2, 189).

Despite the apparent provenance of the design, the new seal seems to have had no distinctively Scottish features. The description provided by the Royal Mint shows that the



ILLUS 1 Exchequer seal 1766, engraving by W H Lizars, 1819. *Trustees of the National Library of Scotland*

obverse, like that of the English Exchequer seal was a reduced version of the United Kingdom Great Seal, showing the king enthroned (Wyon 1887, 116–17):

Engraven on the other side His Majestys royal coat of arms within a garter, the imperial crown over it. For the supporters a antelope and a stag. Underneath a scrawl with this motto Sig: Scacarii Dom: Regis in Scotia.

Round the circumference ran a Latin inscription with the king's German titles of Duke of Brunswick Luneburg, Arch-treasurer of the Holy Roman Empire and Prince Elector (PRO Mint 1/7, 107). Only the words 'in Scotia' differentiated this from the reverse of the English and Irish Exchequer seals. Engraving the seal cost £60, the silver (64.3 oz.) another £16 17s 3d.

No description survives of George II's Scottish Exchequer seal, which was engraved by John Rollos in 1729, but it must have been considerably smaller, containing only 43.8 oz. of silver; his Great Seal for Scotland weighed 115.75 oz (SRO E. 313/2, 232). George III's Exchequer seal (1766) was engraved by Christopher Seaton, chief engraver of the Mint, who charged £70 plus £12 18s 6d for the silver (45.8 oz) and £1 5s for a shagreen case (SRO E. 313/5, 73). The die for the reverse was somewhat heavier (24.6 oz.) than that for the reverse (21.2 oz.) (SRO E. 310/19, 247). Though the seal itself was evidently melted down when it was replaced in 1818, we are fortunate in having a contemporary engraving (illus 1). From this we can see that the obverse was again a reduced version of the UK Great Seal, depicting the king enthroned with a lion at his feet, flanked by figures representing Justice, Piety, Plenty, Britannia, Hercules and Minerva. Above the king's effigy was a small shield of the royal arms framed by cornucopiae and a palm branch (Wyon 1887, 120–1). As with its predecessors, the reverse was identical to the English Exchequer seal, apart from the words 'in Scotia'.

Although the seals must have been applied to many hundreds of documents, not one single impression has survived. Their principal use was for judicial business, mainly writs for



ILLUS 2 Exchequer seal 1818, cast. *By permission of the British Library; Add MSS cix 54*

instituting proceedings or bringing witnesses before the court, but also certain commissions of enquiry. Evidently red wax was used for writs and green wax for commissions or deeds (SRO E. 310/19, 247). Writs and commissions were returned to the court but none of those which survive among its records bears a seal; most probably the seals were cut off and the wax re-used. Deeds included a small number of documents running in the king's name and issued by the Barons in their administrative capacity. These were retained by the grantees. Though no original bearing the seal has come to light, their texts are known from registered copies (SRO E. 313/2, 2, 45, 107, 294 etc.).

The distinctive Scottish features found in Victoria's seal first appeared in George III's second Exchequer seal (1818) (illus 2). This represented a belated response to an Order in Council of 2 January 1801 that all royal seals should be replaced in consequence of the major changes in the royal arms and in the king's styles and titles following the Union with Ireland. Implementation of this order was delayed in almost every case until 1815 or later. It was therefore rather disingenuous of the Assistant Secretary to the Treasury to write to Lord Chief Baron Dundas on 4 December 1815 enclosing a copy of the 1801 order 'the execution thereof having been hitherto delayed on account of his Majesty's Chief Engraver not having been furnished with the proper device, and not knowing whether the said seal is to be engraven in silver or steel.' Dundas was asked to furnish the necessary information and designs so that the Treasury could give instructions to the engraver (SRO E. 310/19, 245-6). Henry Jardine, the deputy King's Remembrancer and his clerk, Adam Longmore, set out to collect information about the English Exchequer seal, from which it emerged that the Scottish one was an exact counterpart; 'the figures, the arms and the inscription are the same.' (SRO E. 310/19, 241-2). Alexander Deuchar, the Edinburgh engraver, produced casts and drawings for the new seal (SRO E. 215/4 p. 450). According to Longmore the reverse differed from the existing seal

only in placing the Shield upon a chequered ground (the arms of the Exchequer in Scotland previous to the Union) and in having the Order of the Thistle within the Garter in the same manner as in the present great seal of Scotland, St Andrew pendant from the Order with the usual motto 'Nemo me etc.' and below the St Andrew pendant from the Garter, St George upon a smaller scale. The artist has also properly put the Arms of Scotland in the first quarter of the shield to shew that the Seal is appropriated for this part of the Kingdom.

The inscription on the reverse gave the king's Latin title as Head on Earth of the Church of England and Ireland, which had replaced his German titles on royal seals. No alteration had been made to the obverse except for the king's title and the small version of the royal arms above the 'effigy'; also 'the thistle and the rose is substituted on each side of the arms in place of the cornucopiae and olive branch' (these had been dropped from the United Kingdom Great Seal in 1784). As the antelope and stag had been used as supporters since Anne's reign, the Barons 'did not think it proper they should be altered' (SRO E. 310/19, 243-5). On 14 March 1816 Henry Jardine despatched a box by the London mail coach to the Treasury, containing a drawing of the seal 'presently in use'; 'casts of the seal in red wax'; 'a seal in green wax such as is appended to a commission or deeds'; and 'the external size of the two sides of the seal in paste board wheron is marked the weight of silver of each of the sides.' He also forwarded the designs approved by the Barons, remarking that the seal ought to be cut and engraved in silver of the same size as the one now in use (SRO E. 310/19, 244-6).

On 3 April 1816 the Treasury sent off the drawings for the Privy Council's approval (PRO T. 9/5, 481). This is the last positive information we have about the fate of Deuchar's designs. Clearly, however, the design for the obverse must have been rejected, deriving as it did from George III's first Great Seal. The design for the reverse seems to have been accepted in principle, including the 'chequered ground' or shield trellised, supposedly derived from the pre-Union Scottish Exchequer. No evidence has been found to support this derivation, though the shield trellised may have been adopted for the Exchequer arms before the seal was designed.

These arms, carved in full relief, can be seen above the entrance (now blocked) to the



ILLUS 3 Royal arms above entrance to former Exchequer Chambers in Parliament Square, Edinburgh, carved probably c 1808

former Exchequer Chambers on the east side of Parliament Square, Edinburgh (illus 3). Although the building itself was not erected until after the great fire of 1824, the royal arms are those in use between 1801 and 1815, displaying the electoral bonnet which was later replaced by the Hanoverian crown. The use of the lion and unicorn as supporters, too, suggest that the arms were carved prior to the Barons' decision to retain the stag and antelope. It would seem reasonable to assume that the arms have been moved from the old Exchequer Court building on the south side of the square, completed in 1808, but the plans and building accounts for this provide no evidence for their presence, nor is it known who was responsible for the design.

The obverse of the new (1818) Exchequer seal was copied from the current (fifth) Great Seal (Wyon 1887, 127–8), but did retain the Scottish marshalling of the small royal arms above the effigy. The design for the reverse would have required modification, like all the other royal seals, in the light of the order in council of 2 March 1816, which substituted a crown for the electoral bonnet in the arms of Hanover. Otherwise the 1818 seal appears to have followed Deuchar's design fairly closely, though we do not know how far it was reworked by Thomas Wyon, Chief Engraver of the seals.

A delay of two years between submission of the original designs and approval of the finished seal is probably attributable to the large number of seals which the mint was required

to produce. A number, like the Exchequer seal, were derivatives of the United Kingdom Great Seal, including those for English and Welsh courts and colonial administrations. Wyon completed the English Exchequer seal by August 1817 and it was delivered to the Chancellor of the Exchequer on 10 October (PRO Mint 1/19, 292; PC. 2/199). On 5 May 1818 he submitted another account for 'engraving a pair of silver seals for the Chancellor of the Exchequer in Scotland [*sic*] including drawings, models &c'; the seal was formally approved by the Privy Council two days later (PRO Mint 1/20, 70; PC. 2/200, 268). On 2 June 1818 the King's Remembrancer acknowledged receipt of the seal and informed the Home Secretary that the old seal had been sent to the Treasury (SRO E. 307/19, 240–2).

Although the original designs had been modified, the Scottish Exchequer was clearly very pleased with its new seal. An Edinburgh engraver, W H Lizars, was commissioned to make full-size engravings from casts, evidently of both the old and new seals, while John Sanderson, lapidary, was to make additional casts, presumably for presentation (SRO E. 215/5, 311; E. 310/23, 338; 25, 414–15; 26, 259). The casts and engravings were not ready until late in 1819, only a matter of weeks before the death of George III made another seal necessary. Some 50 copies of the engraving appear to have been made, one of which has been preserved in the National Library of Scotland. No trace has been found of Sanderson's casts, nor of those made by Lawrence Butters, engraver, in 1831 of a later Exchequer seal (SRO E. 215/5, 311).

Both George IV's and William IV's Great Seals used the design for the obverse of the United Kingdom Great Seal without any alterations to the royal arms. The reverse resembled that of the 1818 seal, the main difference being replacement of the royal style of Head of the Church of England and Ireland with a chaplet of acorns, oakleaves, thistles and thistle leaves. The remaining differences were minor, including the strange omission in George IV's seal of the tails of the lions in the quarterings of Scotland and Brunswick Luneburg. The Scottish version of the royal arms continued to be used and the seal retained the other distinctive features of the 1818 seal, namely the Collar of the Order of the Thistle within the Garter and the chequered ground or shield trellised denoting the Exchequer (Birch 1895, 657–9).

During William IV's reign, the use made of the seal was affected by changes in the administrative and legal status of the Scottish Exchequer under various statutes. The administrative use of the seal was virtually eliminated by the transfer of responsibility for the crown lands in Scotland to the Commissioners of Woods and Forests in 1832. Judicial business also declined sharply owing to changes in the revenue laws. As the Barons of Exchequer died or retired they were not replaced and eventually all the judicial functions were vested in a single judge of the Exchequer Court, a post filled by rotation among the junior Lords of Session, presaging the final integration of the Exchequer with the Court of Session in 1856.

Victoria's seal was transmitted to Lord Gillis, the current Exchequer judge, on 9 February 1839 with a request from Lord John Russell, Home Secretary, that the old seal (William IV's) should be returned to him to be defaced (SRO E. 801/8, 177). This seal along with its two predecessors and a number of others, lay apparently forgotten until 1857. On 9 January 1857 the Council Office sent to the Mint 18 old silver seals of George III, George IV and William IV; the Master of the Mint recommended that the Great Seals of Scotland of George III and George IV should be presented respectively to the Society of Antiquaries of Scotland and the British Museum, the related quarter seals being subsequently added to the donation. Following representations, the Council, on 18 February 1858, directed the Master of the Mint not to break up the remaining 14 seals for coinage, but present them also to the British Museum where the three Scottish Exchequer seals still remain (PRO Mint 1/42, 562, 588, 591, 713; Tonnochy 1952, 34–5).



ILLUS 4 Obverse of Exchequer Seal, Queen Victoria enthroned flanked by figures of Religion and Justice.
National Museums of Scotland

VICTORIA'S EXCHEQUER SEAL

The matrices are of silver and are circular, consisting of two pieces for obverse and reverse respectively with two trefoil-shaped lugs for locating pegs and holes. Each piece is decorated with a cable-pattern band running round the exterior circumference including the lugs. The maker of the two pieces was Robert Garrard who entered the Goldsmiths' Company in 1821. Each piece is stamped with London hall-marks, date letter for 1838/9, with Garrard's mark, a crowned RG. The assay and maker's mark are stamped four times on each piece and on the bottom of the reverse is engraved 'Benjamin Wyon/Chief Engraver of Her Majesty's Seals'. Overall diameter: 130 mm, Impression diameter: 117 mm, Overall height when closed: 29 mm.

OBVERSE

This is a reduced version of the reverse of Victoria's first Great Seal for the United Kingdom (Wyon 1887, 133–4) but with the addition of the legend from the obverse. Victoria enthroned in coronation robes within a Gothic canopy. On her right is the seated figure of Justice, balanced on the left by Religion. In the exergue are the royal arms marshalled for use in England, within the Garter, ensigned with an imperial crown and flanked by palm-branches. The Petra Sancta system is used to denote tinctures. Legend: VICTORIA. DEI. GRATIA. BRITANNIARUM. REGINA. FIDEI. DEFENSOR. (illus 4).



ILLUS 5 Reverse, royal arms *en surtout* on a shield trellised supported by stag and antelope

REVERSE

The royal arms marshalled for Scotland placed on a shield trellised encircled by the Collar of the Thistle and the Garter from which hang the St Andrew Badge and that of St George, all ensigned with an imperial crown. For supporters: dexter an antelope, sinister a stag, both collared and chained. Below, on two ribands amongst scrollwork, thistles, roses and shamrocks the legend: SIGIL. SCACCARII DOM. REGINAE / IN SCOTIA. The whole achievement is encircled with a border of thistles except for the area at the top immediately above the crown. The Petra Sancta system is used as on the obverse, which shows the shield trellised to be argent and vert (illus 5). Fragments of red and green wax still remain in parts of both pieces.

The quality of design, manufacture and engraving of this seal is quite outstanding. Robert Garrard and the engraver must have collaborated as the trefoil lugs and restrained cable pattern created by the former complement the Gothic style which Wyon employed on the obverse, particularly in the background to the Queen and the style of lettering used for the legends.

Benjamin Wyon (1802–58) was one of the remarkable family of medallists and seal engravers which played such a leading part in that field of the decorative arts during the late 18th and 19th centuries in England. Descended from George Wyon, a silver chaser from Cologne who came to England in the suite of George I, Benjamin was one of the fourth

generation of Wyons employed by the Crown. Born in London, the second son of Thomas Wyon the elder, he was appointed Chief Engraver of the Seals in 1831 (*DNB*). He made the Great Seal of William IV and this Exchequer court seal was the first Scottish seal he cut for the new reign.

Victoria's seal was the last of eight used by the court between 1708 and 1856. Two features, common to all the surviving seal matrices, are of particular interest to the armorialist. The royal arms appear *en surtout* on a shield trellised. This is a heraldic representation of the chequered cloth or scaccarium which covered the table on which the accounts were reckoned. The use of such a cloth is first found in England during the reign of Henry I (1100–35) and was probably adopted in Scotland soon afterwards. The cloth was usually green (hence the heraldic tincture on the seal), sometimes black, bound at the edges with leather and divided by lines into squares. The auditors made their calculations by moving a series of counters across the squares. As with an abacus the movement gave addition, subtraction and multiplication. The word 'exchequer' is derived from the name of the cloth and Scotland, unlike England, distinguished the royal arms by placing them on the shield trellised.

The second feature is the supporters, which derive from the English Exchequer seal. The Scottish Record Office holds an impression in green wax of Victoria's English Exchequer seal (RH. 17/3/19) but this is badly rubbed and the details are not clear. The obverse is the same as the Scottish Exchequer seal; the reverse has the royal arms marshalled for England encircled by the Garter and ensigned by an imperial crown. For supporters, dexter an antelope and sinister a stag both collared and chained. On a riband with three swags is the legend: SIGIL. SCACCARII DOM. REG. The whole achievement is encircled with a border of oak leaves. The stag and antelope first appeared on the Exchequer seal in Henry VIII's reign and were associated with English noble houses from which he was descended. Their last appearance was on Victoria's seal.

OTHER SCOTTISH EXCHEQUER SEALS

1 Hand Seal RH. 17/2/39

Cut-stone seal in silver setting with a turned ivory handle engraved with the word EXCHEQUER.

Overall height: 74 mm, Seal: 22 × 17 mm.

The seal bears a curvilinear shield trellised. The Petra Sancta system is used to show vert with argent lines. The shield is surmounted by a sovereign's helmet bearing the royal crest of Scotland. Mantling issues from either side of the helmet and runs down both sides of the shield. On a riband below the shield is the royal motto, IN DEFENCE (*illus* 6).

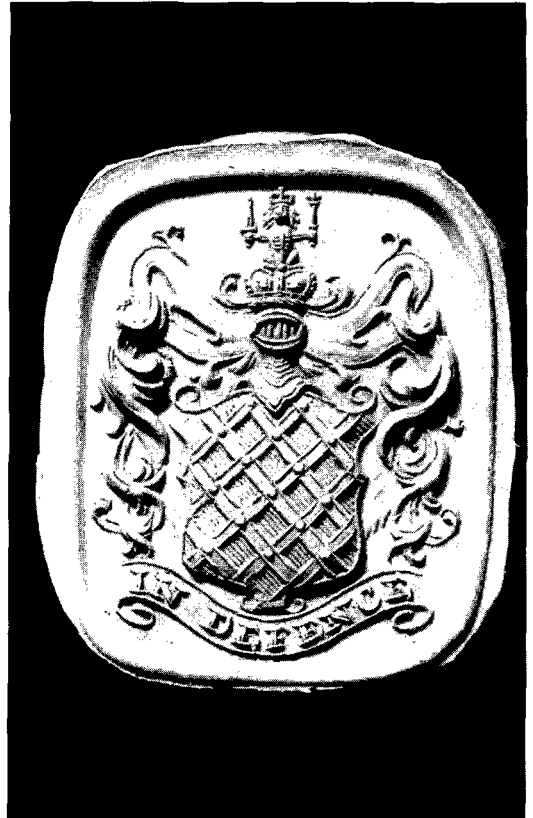
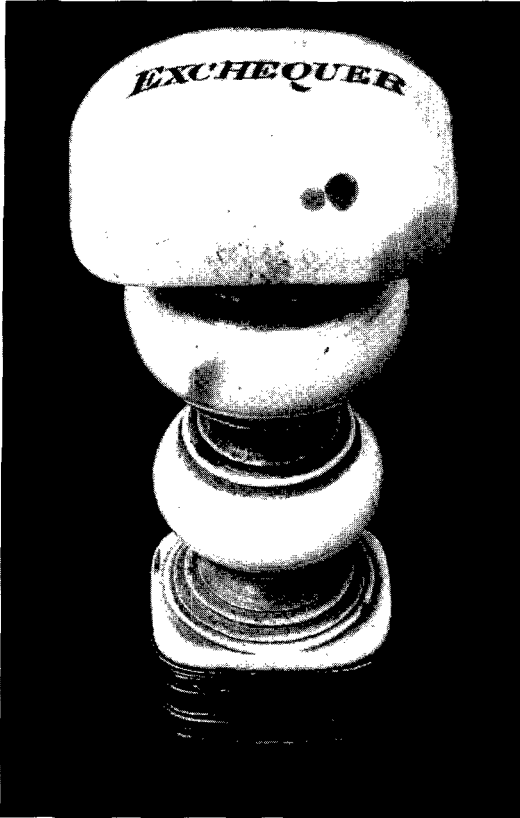
This may be identified tentatively with one supplied to the Exchequer by Alexander Deuchar in 1830, when he was paid £9 15s for 'a silver set seal, arms and supporters and eight brass seals' (SRO E. 215/6, 258). The reference to 'supporters' may be an error and the seal itself is of higher quality workmanship than the next, suggesting that Deuchar may have engraved it rather than Sanderson.

2 Hand Seal RH. 17/3/40

Engraved metal seal fixed to a turned ebony handle which is incomplete.

Overall height: 56 mm, Seal: 23 × 20 mm.

A curvilinear shield, similar to that on seal 1, is shown with a field trellised. Petra Sancta is not used to indicate tinctures. A badly proportioned esquire's helmet surmounts the shield



ILLUS 6 Exchequer hand seal, possibly by Alexander Deuchar, early 19th century. *Scottish Record Office*



ILLUS 7 Exchequer hand seal, possibly by John Sanderson, early 19th century. *Scottish Record Office*



ILLUS 8 Embossed letterhead, early 20th century

which carries a stiff rod-like wreath balanced on top bearing the incomplete royal crest. Mantling issues from behind the helmet and bursts into elaborate swirls to act as space fillers on either side of the shield (illus 7).

This may be the 'official seal' supplied to the Exchequer in or around 1816 by John Sanderson, lapidary, at a cost of £4 17s (SRO E. 215/4, 490). Neither it nor the above bears marks of any kind to indicate maker or place of manufacture. They were clearly intended for sealing letters and probably fell into disuse with the advent of adhesive envelopes.

The shield trellised appears finally in a debased form in a die stamp used on Exchequer Office stationery during the first half of the present century. Here alternate squares are marked to produce a green and white chessboard effect which is quite incorrect. The chessboard is contained within a belt and buckle bearing the second royal motto of Scotland, NEMO ME IMPUNE LACESSIT, and is surmounted by an imperial crown. Below is the legend: EXCHEQUER EDINBURGH (illus 8).

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