

## **Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest, note of case hearing on 12 May 2021: A Tipu Sultan Throne Finial (Case 11, 2020-21)**

### **Application**

1. The Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest (RCEWA) met on 12 May 2021 to consider an application to export a *Tipu Sultan Throne Finial*. The value shown on the export licence application was £1,160,000 which represented the purchase price in 2013. The expert adviser had objected to the export of the finial under the first, second and third Waverley criteria on the grounds that its departure from the UK would be a misfortune because (i) it was so closely connected with our history and national life (ii) it was of outstanding aesthetic importance and (iii) it was of outstanding significance for the study of royal propaganda and 18<sup>th</sup> century Anglo-Indian history.

2. All of the regular eight RCEWA members were present and were joined by three independent assessors, acting as temporary members of the Reviewing Committee. The applicant was consulted about the digital process and confirmed they were content to proceed in this manner.

3. The applicant confirmed that the value did not include VAT and that VAT would not be payable in the event of a UK sale. The applicant also confirmed that the owner understood the circumstances under which an export licence might be refused and that, if the decision on the licence was deferred, the owner would allow the finial to be displayed for fundraising.

### **Expert's submission**

4. The expert adviser had provided a written submission stating that the tiger's head finial was one of eight which once adorned the gold-covered throne of Tipu Sultan (r.1782-99), arranged around the balustrade of the throne platform. The finial is made of gold over a lac core, set with rubies, diamonds and emeralds. The head is mounted on a black marble pedestal with a gilt metal inscription, supported by four gilt metal feet and four gilded balls

5. The tiger's head finial has an early provenance of national importance, inextricably tied to the history of British imperialism and Anglo-Indian relations. Once part of the throne of Tipu Sultan, it is integral to our understanding of the ways in which Indian rulers constructed their identity and legitimacy. Tipu was regarded as the British East India Company's greatest threat. After he was finally defeated in 1799, the finial found its way to Featherstone Castle in Northumberland, acquired by Thomas Wallace who was Commissioner for the Affairs of India and President of the Board of Control, where it remained for at least a hundred years.

6. One of the few fully documented examples of South Indian goldsmiths' work, it is a fine example of late 18th-century royal craftsmanship. The techniques employed (including the mounting of gems within arcades, the inclusion of closely set rubies and emeralds with kundan-set diamonds, and the texturing of the surface using punches) were also used for elaborate jewellery in the region, including pieces found in Hindu temple treasuries. The tiger motif and, uniquely, the bubri or stylised tiger stripe, are especially associated with Tipu. Described as the 'Tiger of Mysore', tiger imagery adorned most of his possessions as expressions of his power.

7. The finial is of outstanding significance for the art historical study of royal propaganda. Although many rulers often associated themselves with particular symbols to project their identity, Tipu did so to a greater extent than was usual. The throne was broken up after his defeat by the British and the whereabouts of only one other throne finial is known (Powis Castle), while three others are in private collections. This finial would contribute to a greater understanding of Tipu's court, the study of which has been challenging due to the wide dispersal of surviving objects associated with him. Its presence in a public collection would also enable links with South Asian diasporic communities in the UK. Objects associated with Tipu's reign represent some of the most important artefacts for the study of 18th-century Anglo-Indian history. They allow scholars and curators to tell multiple stories as they not only illustrate the vibrant culture of Tipu's court, but their provenances allow us to critically examine British imperial history.

8. The expert adviser added that the diamonds are set using a historic technique unique to India (kundan) and that the finial should be considered as one element of the throne that is part of a larger aesthetic whole. The throne finials vary between them and further study would allow for a greater understanding of this important example of royal regalia. They also noted that the finial is a fascinating example of Indo-Islamic cultural fusion and religious pluralism – the tiger was adapted as a visual emblem of royalty from previous South Indian Hindu empires, while in Islam the lion or tiger also allude to Muhammed's cousin and son-in-law, 'Ali.

9. When objects from Tipu's treasury arrived in Britain after his defeat in 1799 they made headlines and had a significant impact, inspiring poetry, fiction, theatrical productions and films. In the 18th and 19th centuries objects connected with Tipu were regarded with fascination by the public and had great impact on the national consciousness.

10. The expert adviser queried the current value of the item and noted that in April 2009 the finial was sold for £389,600 by Bonham's to a private collector. In 2010 when the finial first came before the Committee that had been the value recommended. The finial came up for auction again at Christie's in New York in June 2019 in 'Maharajas & Mughal Magnificence', and its estimate was approximately £350-500k, but was withdrawn from the auction.

## **Applicant's submission**

11. The applicant did not comment as to whether they considered the finial met any of the three Waverley criteria.

## **Discussion by the Committee**

12. The expert adviser and applicant retired and the Committee discussed the case. It was agreed that this was an extremely interesting object that provides insight into the rich history of Tipu's throne after it arrived in the United Kingdom. After the throne was disassembled some of its elements were given to Queen Charlotte and Lady Clive. It is not known how the finial arrived at Featherstone Castle, but this may have been via Jane Dundas (née Hope, later Lady Wallace), which provides a great avenue for research into the history of female collectors of Tipu items. The Tiger motif on the finial is very important as a symbol and there is more to learn about Tipu's propaganda and the relationship with the Mughals and the East India Company.

13. The Committee felt that the finial was an important symbolic object in Anglo-Indian history in the last years of the 18<sup>th</sup> Century. They agreed that the defeat of Tipu was of great historical importance to national life and generated a contemporary fascination with Tipu's story and objects.

14. The Committee discussed the nature of the finial as a composite object and noted that it needed to be seen in that light. All finials are unique in composition with variations in their elements, colour of metals, quality and arrangement of the stones. The base of the finial also had unique elements and further research is required on craftsmanship and attribution.

## **Waverley Criteria**

15. The Committee voted on whether the finial met the Waverley criteria. Of the 11 members, all voted that it met the first Waverley criterion. Two members voted that it met the second Waverley criterion. All members voted that it met the third Waverley criterion. The finial was therefore found to meet the first and third Waverley criteria for its outstanding significance to the study of 18th century Anglo-Indian history.

## **Matching offer**

The Committee discussed the valuation of the object and noted that the finial had been purchased in 2013; however, they were not content that the estimated value was adequately substantiated. Therefore, the Committee recommended that the Secretary of State should obtain an independent valuation for the finial.

## **Communication of findings**

16. The expert adviser and the applicant returned. The Chairman notified them of the Committee's decision on its recommendations to the Secretary of State.

17. The expert adviser agreed to act as champion if a decision on the licence was deferred by the Secretary of State.

## **Subsequent Developments**

18. The procedural way forward was, at the applicant's option, either (i) for the Secretary of State to appoint an independent expert and, if the applicant was content, having been given their identity, they could agree to be bound by that expert's decision also; or (ii) for the Applicant and the Secretary of State each to appoint an independent expert who between them would try and arrive at an agreed fair market price failing which a third individual would be appointed by the Secretary of State to act as arbitrator between the two valuers (not as an expert).

19. The Secretary of State agreed the Committee's recommendation and appointed Robert Hales to undertake the valuation. The applicant had already obtained a further valuation that confirmed the finial's value at the value shown on the export licence namely £1,160,000. Robert Hales' valuation was £1,500,000, and the Secretary of State agreed that as the fair market price.

20. Having regard to this the fair market price the Committee agreed to recommend to the Secretary of State that the decision on the export licence should be deferred for an initial period of three months to allow an offer to purchase to be made at the fair matching price of £1,500,000. It further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase the finial, the deferral should be extended by a further four months.