Chapter Four: ‘A trifling matter’? State-imposed marks on stone bottles, 1812-1834

In 1833, Bristol-based glass and stone bottle manufacturer William Powell was asked to give evidence to the Inquiry into the Excise Establishment regarding the excise duty on earthenware bottles. This imposition upon bottle makers had been introduced in 1812 and doubled in 1817. Dutifully, Powell attended the hearing and outlined to the Commissioners the degree to which he and his fellow bottle-producers were monitored by excise surveyors at every stage of the bottles’ manufacture in the pursuit

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2 York Archaeological Trust (hereafter YAT), Project 5000 (Hungate), SF158, ‘stoneware porter bottle’ (1817-1834).
3 YAT, Project 5000 (Hungate), SF103, ‘stoneware blacking bottle’ (1817-1834).
of this tax, something that he described as a ‘very great inconvenience’.\(^4\) Powell went on to describe in further detail the close scrutiny under which stone bottle manufacturers worked, a regime which sometimes delayed or entirely prevented them from meeting orders. As dictated by an amendment in 1817, part of this supervision entailed the application of an ‘EX’ mark upon the bottles, if potters wished to claim drawback on the duty paid for bottles that were exported.\(^5\) In a separate report to the Commissioners of Excise Inquiry into the separate duty on glassware, which Powell also produced, he described the ‘exing’ of stone bottles as a ‘trifling matter’. It was, he noted, a simple process, yet one that was ‘attended to with trouble.’\(^6\) Bottles intended for the blacking industry fell outside the remit of the excise and as such these received a different mark: a ‘Blacking Bottle’ stamp. Examples of both marks can be seen in Figures 4.1 and 4.2.

These symbols formed part of a range of state-required marks that appeared upon earthenwares throughout the period 1650 to 1900. Ale measure marks upon drinking vessels, introduced in 1700, were intended to standardise the quantities of drink served in public houses, taverns and inns.\(^7\) In 1817, as already outlined, the excise on stone bottles required marks to illustrate that duty had been paid and to demarcate exempt products from liable ones. Finally, between 1842 and 1964, registered design marks were implemented upon a range of products, including pottery and porcelain,


\(^5\) An Act to repeal the Duties of Excise on Stone Bottles, and charge other Duties in lieu thereof (1817).

\(^6\) *Thirteenth Report of Commissioners of Inquiry into the Excise Establishment*, p.108.

\(^7\) An Act for ascertaining the Measures for retailing Ale and Beer (1700).
as a representation of ownership of that particular design. These marks have been discussed by historians of intellectual property, metrology and ceramics. Their analysis has predominantly been concerned with using marks to assign production dates to surviving artefacts. Considered as part of the object upon which they appear, however, we can use these marks to think about wider histories such as the authority and knowledge required to establish a definitive metrology, as well as the way in which contemporaries constructed notions of ‘intellectual property’. The ‘EX’ and ‘Blacking Bottle’ stamps, which are the focus of this chapter, reveal hitherto unexplored contributory aspects to the construction of the modern state.

The report to which William Powell contributed was part of a wider inquiry into a variety of excise duties in the 1830s and 1840s. No tax would ever be popular, but as Powell and his peers made abundantly clear, the excise on stone bottles was an especially disliked one. It involved considerable inconvenience and interference at all stages of a bottle’s manufacture and yielded very little in terms of revenue. As the overwhelming majority of ‘these trumpery bottles’, as Powell described them, were intended for the liquid blacking trade, scarcely one-twentieth of all stone bottles produced were liable to the tax. The general opinion of not only the potters, but also of the excise itself, was that the cost involved in the collection of the duty significantly outweighed the benefits. Furthermore, it was a nuisance for those

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8 Copyright of Designs Act (1839); Ornamental Designs Act (1842); Utility Designs Act (1843); Patents, Designs, and Trade Marks Act (1883).
9 For example: Alan Durant, ‘“How can I tell the trade mark on a piece of gingerbread from all the other marks on it?” Naming and meaning in verbal trade mark signs, in Lionel Bently, Jennifer Davis, and Jane C. Ginsburg, (Eds.), Trade Marks and Brands. An Interdisciplinary Critique (Cambridge, 2008), 107-139; Carl Ricketts with John Douglas, Marks and Marking of Weights and Measures of the British Isles (Taunton, 1996); John Drinkwater, ‘Some notes on English salt-glaze brown stoneware’, Transactions of English Ceramics Circle 2:6 (1939), 31-39.
subjected to it. Perhaps unsurprisingly, the excise was repealed a short time after the Inquiry was completed, in 1834.

It is understandable that such an insignificant source of income for the state has received relatively little scholarly attention. Most histories of taxation have focused upon the more contentious excises such as beer, spirits and salt, that were perceived to fall disproportionately upon low-income groups. The established historiography of taxation has focused to a greater degree upon textual evidence, such as petitions against the duties and the associated records of excise implementation. However, William Ashworth’s study of a gauging device used by the excise has pioneered the integration of non-written source material into its analysis. It has been those individuals who have been concerned with the excised objects themselves – often museum curators or archaeologists, who encounter surviving articles such as excised fabrics or bottles in the course of their work – that have provided the bulk of research upon this state marking practice. Even the research on the stone bottle duty amounts to just two pages in the leading comprehensive work on stonewares.

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The only other scholarly analysis and interpretation of the ‘EX’ mark on stonewares has been as an archaeologists’ tool to date post-medieval contexts to a relatively narrow period, between 1817 and 1834.\textsuperscript{15} This chapter will adopt the archaeologists’ attention to the signs found upon objects, but will use them to think critically about, and to complement, wider historiographies. As with chapter two, it will develop the way in which historians can interpret commodity-marking practices by widening the definition of ‘branding’ to incorporate marks of state. It will also illustrate how these marks offer the opportunity to further integrate the fiscal character of state identity and governmentality into historiographies of the formation of the nation state.

Nineteenth-century contemporaries showed a similar ‘blindness’ to state marks to modern viewers. The ‘EX’ marks on stone bottles were rarely (if ever) commented upon in advertising material, unlike with stamp duty labels on medicines. However, it is apparent that during times of crisis – for example, in instances of criminality – excise marks on commodities occasionally merited discussion. A witness in a shoplifting trial held at the Old Bailey in 1814 identified a stolen floor-cloth by the excise mark upon it, which he described as ‘the King’s mark’.\textsuperscript{16} Despite their diminutive size, far from being a ‘trifling matter’ the need to place the excise marks suggests that the marks can interpreted by producers, retailers and consumers as representative of sovereignty and authority over commodity manufacturing processes.


This again shows the limitations of those histories of branding that have focused upon proprietary marks. The neglect of state marks such as excise stamps can in part be attributed to the rarity of this type of mark. The excavations at Hungate indicate that state branding of stone bottles was less common than proprietary marking – only four bottles, or 29 per cent of the marked bottles, had any kind of state branding upon them. The ceramic collections of the Museum of London indicate an even lower frequency, with only seven per cent of the marked stone bottles displaying a mark of state.¹⁷

The chapter will begin with an overview of the legislative context within which these marks were required. It will then outline the way in which the duty was monitored and collected, before moving on to a detailed examination of the ‘EX’ and ‘Blacking Bottle’ stamps. It will then proceed to highlight the way in which these commodities and marks can be integrated into these historiographies of commodity branding and statehood, which will both complicate and enrich the established interpretations.

1. Excise duty on stone bottles: the legislation

Excise duty, that is tax payable on goods produced domestically as opposed to those imported (which were liable to customs charges), was first raised in 1643. Initially a temporary measure, it soon became permanent. As D’Maris Coffman has noted, ‘commodity taxation had proven the most flexible mechanism for ensuring access to

¹⁷ See Appendix 4, ‘Marked stonewares 1650-1900 from Hungate and Swinegate, York (from York Archaeological Trust IADB)’ and Appendix 5, ‘Marked stonewares 1650-1900 from various London sites (data from Museum of London Ceramics and Glass Collection Database)’. 
money market via financial intermediaries’. The 1812 excise duty was not the first time that stone bottles had been liable to taxation. In 1695, alongside clay tobacco pipes and glasswares, a short-lived excise was imposed upon their manufacture, to be used in the war effort against France and for the creation of the National Land Bank. However, it ended in 1698 after extensive protestations from the affected manufacturers. After just over a century in which an eclectic range of commodities were excised – beer, candles, soap and paper, as well as wallpaper and textiles – it was perhaps logical that Parliament revisited some former excises in order to find ‘appropriate’ products on which to levy duty. The 1812 Act, which came into force from 1 September 1812, charged 2s. 6d. on every hundred weight of stone bottles made in Britain, Ireland or anywhere else that were then imported into the country.

Earthenware bottles, as discussed in chapter three, were used to contain a variety of products including spruce beer, ginger beer, paint, varnish and liquid blacking.

According to the testimony of Surveying General Examiner, William Hetherington, at

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19 An Act for continuing to his Majesty certain Duties upon Salt, Glass Wares, Stone and Earthen Wares, and for granting several Duties upon Tobacco Pipes, and other Earthen Wares, for carrying on the War against France, and for establishing a national Land Bank, and for taking off the Duties upon Tunnage of Ships, and upon Coals (1696).

20 An Act for taking away half the Duties imposed on Glass, and the whole Duties lately laid on Stone and Earthen Wares, and Tobacco Pipes, and for granting (in lieu thereof) new Duties upon Whale Fins and Scotch Linen (1698). For petitions, see: ‘The Case of the Journeymen Potmakers &c,’ February 1696/7; Report of the Committee before the House of Commons, 17 February 1696/7; John Dwight’s petition before House of Commons, 4 March 1697/8; and Report of Committee before House of Commons, 21 May 1698, all reproduced in D. Haselgrove and J. Murray, Journal of Ceramic History 11 (1979), pp.134–141. See also: Anon, ‘To make appear, That the Duties laid on Glass, Tobacco pipes, and Earthen-wares, are very Grievous to those concerned therein…’ (London, 1697); Anon, ‘Reasons for taking off the DUTY upon the Glass and Earthen Manufactures’ (n.p., 1699); Anon, ‘A Proposal with Reasons humbly offered to the Honourable House of Commons, for Transferring the Duty now paid by the Manufacturers of Glass, and Earthen-Wares, and Tobacco-pipes, to Publick Houses’ (n.p., 1699); Anon, ‘Reasons Humbly Offered to the Honourable House of Commons, for Transferring the Duty now paid by the Manufacturers of Glass, and Earthen-Wares, and Tobacco-pipes, to Publick Houses, where those Commodities are chiefly consumed (n.p., 1700).

21 An Act for granting to His Majesty certain Duties on Stone Bottles made in or imported into Great Britain (1812).
the Inquiry into the Excise in 1834, it was the latter product that was the mainstay of the stone bottle trade, with manufacture for blacking proprietors forming ‘a very considerable part’ of the amount of the stone bottles produced.\textsuperscript{22} Sustained campaigning exempted the bottles intended for the blacking industry from the duty in 1817.\textsuperscript{23}

This amendment further reinforced suspicion that the motivation behind the ‘Stone Bottle Duty’, as it was referred to in the newspapers, was the protection of rival trades. As Haselgrove and Murray have noted, the 1812 excise duty on stone bottles was ‘evidently in the interest of glass manufacture’.\textsuperscript{24} They have surmised that the true motivation for the exemption of those bottles intended for the liquid blacking industry was to prevent the recycling of these bottles by other trades, in particular by manufacturers of mineral and aerated waters.\textsuperscript{25} The ‘Blacking Bottle’ stamp therefore was required to indicate this fact. Through this exemption of stone bottles intended for the blacking trade, Parliament clearly had come to a compromise with the potters and had alleviated some of the burden upon earthenware producers. In his analysis into innovation within the nineteenth-century glass industry, Archibald Clow confirmed that technological progression in glassmaking was frustrated by the strict supervision of the excise men. This prevented manufacturers from experimenting with different types of glass for fear they would be charged duty on products that were unsuitable for sale. The makers of glass bottles perceived the manufacturers of stone

\textsuperscript{22} Fifth Report of the Commissioners of Inquiry into the Excise Establishment, p.25.
\textsuperscript{23} An Act to exempt British and Irish Stone Bottles, made and used for the sole Purpose of containing Liquid Blacking, from the Duties of Excise on Stone Bottles granted by an Act of this Session of Parliament (1817).
\textsuperscript{24} Haselgrove and Murray, John Dwight’s Fulham Pottery, p.174.
\textsuperscript{25} Ibid.
bottles as a direct rival and as such, Clow asserts, ‘the glass manufacturers even succeeded in getting a duty imposed on the rival stone bottle’.  

The 1835 Inquiry into the Excise Establishment confirmed that this had been the reasoning behind the amendment. Blacking bottles had been exempted as ‘an indulgence granted on the grounds that they could not interfere with the trade in glass’, as liquid blacking was rarely sold in glass bottles.  

Although in some caricatures of dandies fixated upon the perfect sheen to their boots, blacking was depicted in glass bottles, this was most likely artistic licence or satire.  

A number of stone bottle manufacturers who gave evidence for the 1835 report pointed out that stone and glass bottles were not used to hold the same articles at all and could not be considered true rival trades. Powell, who manufactured both stone and glass bottles, stated that ‘stone bottles might be rather stronger, but infinitely inferior in every respect to glass’.  

The biggest problem was the porous nature of the earthenware, which made it impossible to thoroughly clean before liquid was poured in. This made it the ideal type of container for items such as blacking or ink, but less so for wine or soda water. The latter, the 1835 report noted, ‘was formerly kept in stone bottles, has of late been universally transferred to glass’.  

The stone bottle, then, was never a viable rival for the glass bottle trade. As Powell remarked in 1835, ‘I firmly believe

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28 British Museum (hereafter BM), 1851.0901.1049, James Gillray, ‘A Pair of Polished Gentlemen’ (1801); Lewis Walpole Library (hereafter LWL), 801.05.01.02+, Rudolph Ackermann (publisher), ‘Boot Polishers’ (1801).
30 Ibid., p.6.
that the glass makers never had from first to last, any real cause for alarm about the poor potters interfering with their trade'.

2. Supervision and collection of the excise duty

As outlined in the introduction to this chapter, in the mid to late nineteenth century the efficiency and yield of the duty on stone bottles, along with a swathe of other duties, was investigated as a result of the Inquiry into the Excise Establishment. Their findings comprised twenty individual reports, published in 1834 (and summarised in a 1836 Digest). While in the early twentieth century the reports were condemned for their willingness to ‘take too seriously the evidence of traders, who though doubtless honest enough, were naturally biased’, it was obvious that many of these taxes, such as that on stone bottles, cost far more to implement and administer than they generated. By 1848 the Chancellor of the Exchequer summarised in Parliament those duties that had been repealed: ‘stone bottles, starch, auctions, glass, vinegar, and tiles’. Relaxations, he went on to note, had been made upon ‘malt, paper, bricks, and soap.’ Essentially, the yield of these duties was too small to outweigh the costs associated with collecting it. This was the case with stone bottles, given that after 1817 the majority produced were deemed exempt from duty. As a result, revenue was negligible: it peaked at £5,364 in 1826 but usually generated no more than £4,000 a

31 Ibid., p.17.
year. In 1833, it produced £3,200, compared with £110,000 in the same year for the duty upon glass. According to the Digest of the Reports, seven excise officers were employed in the monitoring of duty on stone bottles, at a cost of £680 in salaries per year, around twenty per cent of the actual revenue generated. The Inquiry into the duty upon stone bottles recommended its immediate removal, advice that was subsequently followed.

This conclusion was, perhaps, unsurprising: as the Report of the Inquiry noted, the excise upon earthenware bottles in the 1690s had ended due to its ‘vexatious and troublesome’ nature, and the fact that it had proven ‘very chargeable in the levying and collecting’. It was asserted that these criticisms also applied to the nineteenth-century measure. As a whole, the reports on other duties revealed that most were similarly costly to implement and generated only negligible amounts. The high cost of collection was due to the close supervision made through repeated visits by excise men to manufacturing premises. The detailed outline of supervision required of potters set out in the 1812 legislation presumed that similar evasive practices would be resumed by the early nineteenth-century producers.

As such, intense scrutiny was extended to all aspects of the manufacture of stone bottles. Each kiln load was weighed and measured by an officer of the excise, which was a quicker method than counting each bottle and prevented any bottles deemed

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37 Digest of the Reports of the Commissioners of Inquiry into the Excise Establishment, p.200.
38 Fifth Report of the Commissioners of Inquiry into the Excise Establishment, p.4.
‘broken’ and removed before the officer was able to include them in his calculations. The number of broken bottles was also noted in the officer’s log. These bottles were scrutinised and checked by an impartial observer: bribery of excise officials was strictly punished by a penalty of £500 for every offence, according to the 1812 Act. Up to four officers might be present at a manufacturer’s property at any one time, checking up on one another as well as the producer, and they usually visited at least twice a day. They were encouraged to vary their rounds in order to prevent any fraud. The records required to be kept by excisemen were meticulous and any amendment to their ledgers, even for a genuine mistake, was viewed with suspicion as an attempt at potential fraud by their superiors.

As with many other excise duties, stone bottle manufacturers had to register the details of their premises with the Commissioners of the Excise, to whom responsibility for supervising the legislation was accorded. The penalty for failing to do so was £100. Officers of the Excise had considerable powers to help them implement the Act: they had permission to enter bottle makers’ premises anytime between five o’clock in the morning until 11 o’clock at night without the need for a constable. Bottle makers complained that they were visited regularly throughout the day, sometimes by up to three officers and a supervisor at once. Makers were required to give six hours’ notice in writing to the Excise of their intention to fire bottles, and additionally had to give six hours notice before lighting any fires, with a

39 The National Archives (hereafter TNA), CUST 142/17, ‘Precedent for Surveying Stone Bottle Makers’ in Assorted instructions for Excise Officers bound in one volume: Officers who survey maltsters; Makers of bricks and tiles; Makers of candles; Paper makers; Printers, painters and paper stainers; and officers concerned with the duty on beer; soap; animal hides (1820 – 1828), p.3.
41 Ibid.
penalty of £50 for both offences if makers did so without notifying an officer. The quantities of bottles that had entered the kiln were required to be lodged with the officer. Makers then once more had to give notice when they removed the bottles from the kiln. Given that in Yorkshire, there were three York-based makers of stone bottles, three in Halifax, eight in Leeds, eleven in Sheffield and one in Whitby, considerable travel was required in order for excise officers to perform their role effectively. As their presence was required at specific times, it is understandable that the potters felt their work was impeded by having to wait for excise officers.

Manufacturers of bottles were also obliged to provide a weighing room and accurate scales for the officers. Again, failure to do either of these tasks resulted in a fine of £100. Officers were permitted to weigh bottles whenever they liked; indeed, bottles were not allowed to be weighed or inspected without the presence of an Excise Officer, with a £100 fine again if contravened. The Act also dictated that once the bottles had been put into the weighing room, they were not allowed to be moved for six hours. The manufacturers could also be impelled to help the Officers in their weighing duties and refusal to do so was met with a fine of £100. Officers were also allowed to take samples of bottles at any stage, whether they were ‘burnt’ or not. General Surveyor Thomas Dean confirmed to the 1835 Inquiry that stone bottles took between ten and fourteen days in total to fire, cool off and then remove from the ovens – a lengthy process no doubt extended by the need for an excise officer’s presence. A sample stone bottle duty excise ledger entry from the 1820s revealed

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42 Ibid., pp.21-22.
43 Ibid., p.30.
that officers were required to monitor all kiln activities on a daily basis; these were
categorised as ‘cooling’, ‘burning’ or ‘silent’.\textsuperscript{44}

Once the bottles were ready, the officer visited the premises, ascertained the amount
payable and made out a voucher for the maker to take to the excise office or collector
on his round to complete payment. The manufacturer was then given a receipt to
prove excise had been paid, and was then free to sell his products.\textsuperscript{45} The Act also
addressed the potential problem of fraud; any person who was found in possession of
hidden bottles, done so with intent to evade excise, would receive a £50 penalty.
Officers were allowed to search ‘suspect places’ and any makers who were found to
be hiding bottles would receive a penalty of £100. Any person who obstructed the
Officers in the pursuit of their work would be subject to a £200 penalty.\textsuperscript{46} Evidence of
people found guilty of evasion of the stone bottle duty specifically, however, is scant.
Presumably it would need to be a large ‘secret’ area of a pottery to incorporate a kiln-
load of bottles, which suggests that for potters, evasion of the excise was unlikely.

The manufacture of simple, mundane products such as stone bottles was thus made
rather more complex by state intervention. This interference was further increased in
1817 when the amendment to the legislation required potters to stamp their bottles
with state-dictated marks in order to denote whether a bottle was exempt from the
duty or intended for drawback. Other excise duties were similarly monitored in what

\textsuperscript{44} TNA, CUST 142/17, ‘Precedent for Surveying Stone Bottle Makers’, p.1.
\textsuperscript{45} Coffman, ‘The Fiscal Revolution of the Interregnum’, p.24; John Pink, \textit{The Excise Officers and
their Duties in an English Market Town. Kingston upon Thames 1643-1973}, Second Edition (Surbiton,
\textsuperscript{46} An Act for granting to His Majesty certain Duties on Stone Bottles made in or imported into \textit{Great
Britain} (1812).
contemporaries considered to be an invasive manner. Journalist George Dodd, who observed nineteenth-century factory life in a diverse range of industries, remarked that the floor-cloth trade had formerly been subject to ‘vexatious and mischievous’ supervision by the Excise.\(^{47}\) The next section will explore the marks in detail before moving onto a consideration of the ways in which these were interpreted, manipulated and appropriated by all users of the stone bottle – both government employees and members of the public – in order to establish the implications of these acts of state marking for the history of the state.

3. The excise stamps

The intense monitoring process that nineteenth-century potters were subjected to was not required in the original seventeenth-century excise duty on stonewares. Unlike the 1695 duty, the 1812 Act was far more prescriptive about the supervision process. It also set out detailed specifications for the bottles to be produced: ‘made of Earthen or Stone ware, or of Earth or clay, the Mouth or Orifice of which shall not exceed in Diameter the Diameter of the Neck thereof by more than One Quarter of an Inch, and which shall not exceed Two Quarts in Measure, and no other, shall be deemed and taken to be a Stone Bottle within the Meaning of this Act.’\(^{48}\) Presumably, if all bottles were made of identical dimensions it made the work of the excise officer somewhat easier in terms of calculating the duty owed as each kiln load would be of the same size. In 1817, when blacking bottles were exempted, the rate of duty was doubled from 5 July 1817. Bottles made for the liquid blacking industry were, as the Act

\(^{47}\) George Dodd, Days at the Factories; or, the Manufacturing Industry of Great Britain Described… (London, 1843), p.293.

\(^{48}\) An Act for granting to His Majesty certain Duties on Stone Bottles made in or imported into Great Britain (1812).
specified, to be marked as such.\textsuperscript{49} The 1817 Act also specified that bottles intended for export were to be ‘stamped in some visible Part thereof in the making thereof with a Mark, to be directed by the Commissioners of Excise’.\textsuperscript{50} This mark was the ‘EX’ stamp. Both marks were placed by the potters at the request of the state and were a communication intended to ease the administrative processes of the excise. However, as we will see, they were also potentially of interest to other users of the bottles.

3.1 The ‘EX’ stamp

\textit{Fig. 4.3, ‘EX’ stamp detail\textsuperscript{51}}

While the 1817 Act prescribed that a mark be added to bottles intended for export, it did not describe this symbol. This was, however, further elaborated upon in a general letter dated 12 July 1817, which stated that ‘the letters “EX” [were required] to be indented or stamped on some visible part of Stone Bottles liable to the new Duty… and such letters to be at least a quarter of an inch in length, and the two together half an inch in breadth.’\textsuperscript{52} Close analysis of the ‘EX’-marked bottle from Hungate demonstrates that the advice given in the general letter was followed: each letter was

\textsuperscript{49} An Act to exempt \textit{British} and \textit{Irish} Stone Bottles, made and used for the sole Purpose of containing Liquid Blacking, from the Duties of Excise on Stone Bottles granted by an Act of this Session of Parliament (1817).
\textsuperscript{50} Ibid.
\textsuperscript{51} YAT, Project 5000, SF158, stoneware porter bottle (1817-1834).
\textsuperscript{52} Quoted in Askey, \textit{Stoneware Bottles}, p.147. I have been unable to trace this letter in its original format either in contemporary newspapers or at TNA.
six millimetres in width, and when next to each other, comprised twelve millimetres across, or half an inch. This mark was considerably slight when compared to the majority of proprietary stamps found on stone bottles: the ‘EX’ mark covered less than one per cent of a stone bottle’s surface area. Unlike the labels and stamps discussed in chapters one and three, it is unlikely that the casual observer would have noticed the ‘EX’ mark. The ‘exed’ bottle in the YAT collection, the product of Joseph Bourne, was the only one of its kind to be recovered from Hungate, making extensive comparison with other examples problematc. However, the evidence presented by those in private collections suggests that other potters followed the instructions set out in the 12 July letter.

Figure 4.4 illustrates a stone bottle from a private collection that bore Burton’s Codnor Park Pottery proprietary stamp. This particular example incorporated the proprietary mark of publican Joseph Heighlinton, who kept the Greyhound Inn in Leeds in the 1820s. The presence of Burton’s mark indicates that the bottle was produced between 1820 and 1832. It was also marked in the same position as the Wormald example from York, in an identical serif font and size. A facsimile of this mark is reproduced in Askey’s work on stonewares along with a virtually identical reproduction of a pottery mark for the Shipley Pottery, operational between 1825 and

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53 The ‘surface area’ calculated for this chapter includes only the area of the body of the bottles, not the neck or shoulders. As the 1817 legislation specified the bottles’ measurements, we can ascertain that the ‘EX’ mark covered a similar amount of surface area on all stone bottles produced at the time.
54 I have not had access to the only ‘EX’-marked bottle in the Museum of London database and the catalogued image does not show the mark: see Museum of London Ceramics and Glass Database (hereafter MoL CGD), NN13049, ‘bottle; beer bottle’ (1851-1925). As the stamp was required on exported bottles, it is likely that surviving examples would be found in greater numbers outside of UK excavations, extensive study of which was outside of the remit of this thesis.
55 J. Kemp, pers. corres. (April 2011).
1856, in which the ‘EX’ mark was to be found in the same position, in the centre at the bottom of the mark.\textsuperscript{57}

\textit{Fig. 4.4, stone porter bottle}\textsuperscript{58}

It is unclear whether the general letter of July 1812 specified the positioning of the ‘EX’ stamp. Analysis by Jeremy Kemp, a specialist in nineteenth-century glass and stone bottles, has revealed that certain potters tended to put the mark in the same place on every bottle. Burton and Bourne both incorporated the ‘EX’ mark with their own mark of production, usually at the bottom of the mark near the foot of the bottle; at present there have been no recoveries of Bourne or Burton-made bottles where the ‘EX’ stamp was on any other part of the bottle.\textsuperscript{59} As outlined in chapter three, the Belper, Denby, Codnor Park and Shipley potteries were geographically close to one another, so it may have become a Derbyshire or Bourne company custom to place both the maker’s mark and the ‘EX’ mark at the foot of the bottle. They may perhaps have copied each other in altering their proprietary mark in order to incorporate the

\textsuperscript{57} Askey, \textit{Stoneware Bottles}, p.215.
\textsuperscript{58} Private collection, ‘Heighlington’s stoneware bottle’ (c.1821-1833) (Photo copyright: J. Kemp).
\textsuperscript{59} J. Kemp, pers. corres. (April 2011).
‘EX’ stamp: it would result in less processing time, as bottles would still only need to be stamped once. As Kemp has noted, however, other potteries sometimes placed the ‘EX’ stamp at the shoulder of the bottle, as well as the foot. Larger bottles, in particular, had ‘EX’ marks placed on the shoulder. As these examples did not include proprietary marks, their exact provenance is unclear, which makes extensive comparison between potteries difficult.60

‘EX’ marks were stamp-impressed into the bottle before firing in a similar method to the proprietary devices discussed in chapter three. Printers’ type was mounted in a frame of either wood or metal and then pressed into the bottle. For reasons that remain unclear, occasionally potters used slight variations upon the ‘EX’ mark: ‘EX2’, ‘EX3’ or ‘EX11’.61 It is possible that, in a similar fashion to the copper plates used for medicine stamp duty label engravings, stamps wore out through repeated use, and so amendments were made to the mould to demonstrate where this had happened. It was also likely that multiple firings were occurring simultaneously in a busy pottery; by using different numbered stamps, excise surveyors and the potters themselves were able to keep track of the output.

3.2 The ‘Blacking Bottle’ stamp

By contrast, the design of the ‘Blacking Bottle’ stamp was far less prescriptive than the ‘EX’ mark. Unlike with the ‘EX’ mark, the 1817 legislation explicitly stated that

60 J. Kemp, pers. corres. (April 2011); Askey, Stoneware Bottles, p.148.
this mark was required, ‘which shall be permanently stamped in the making thereof, in fair and legible Characters, with the Words “Blacking Bottle,” and no other, shall be deemed and taken to be a Stone Bottle made for the sole Purpose of containing Liquid Blacking within the meaning of this Act, and be exempted from the said Duties.’

However, unlike in the general letter concerning the ‘EX’ mark, neither the size and nor the layout of the ‘Blacking Bottle’ stamp were specified. The four marked blacking bottles in YAT’s collection reveal some diversity in the way in which the marks were set out and their positioning. The intact bottle with the ‘Blacking Bottle’ mark illustrated in Figure 4.2 also featured an illegible potter’s stamp on its opposing side, near the foot of the bottle. Both stamps, however covered between two and three per cent of the bottle’s surface area. The example depicted in Figure 4.2 clearly shows the way in which the marks were made. The outline of the rectangular frame in which the type would have been set is visible on the right hand side of the stamp, where the impression went slightly deeper into the bottle. As Kemp notes, this type of marking occurs when the type was impressed too firmly into the bottle; occasionally the heads of the screws that were used to hold the assembled stamp together were also visible if too much force was applied to the stamp. This rectangular pattern was not necessarily the standard design, however. Comparison between other examples indicates that the nature of the ‘Blacking Bottle’ stamp mark varied between potteries and possibly between individual potters.

62 An Act to exempt British and Irish Stone Bottles, made and used for the sole Purpose of containing Liquid Blacking, from the Duties of Excise on Stone Bottles granted by an Act of this Session of Parliament (1817).

63 YAT, Project 5000, SF1103, ‘large stoneware blacking bottle’ (mid C19).

64 J Kemp, pers. corres. April 2011.
Two bottle bases, also excavated from Hungate, reveal the ‘Blacking Bottle’ stamp of Joseph Bourne, who altered the design of his usual proprietary mark to incorporate the required text, shown in Figure 4.5. As discussed at length in chapter three, Bourne’s mark of production was in a half-circle shape with serif typeface, often found near the foot of the bottle. His blacking bottle stamp retained the overall shape, font and position, but rather than include his advertisement that his bottles were ‘warranted not to absorb’, or made of ‘improved vitreous’ stoneware, the stamp simply stated ‘Blacking Bottle’ over the top of the mark to make it semi-circular in layout, with the initials, ‘J.B.D.’, used to represent ‘Joseph Bourne, Denby’. Figure 4.6 illustrates the other Joseph Bourne-stamped blacking bottle. It had a much fainter mark than that illustrated in Figure 4.5. Figure 4.6 reveals more detail of the stamping process. The outline of the frame or stamp was a semi-circle with another line half way across it to hold in place the ‘J.B.D.’.⁶⁵

Both variants occupied around three per cent of the bottle’s surface area, meaning that although more prominent than the ‘EX’ stamp, it was still a minor presence in comparison to the proprietary stamps of the liquid blacking manufacturers such as Robert Warren, two variants of which are illustrated in Figures 4.7 and 4.8. Figure 4.6, however, has lines all the way around the circumference of the bottle and has a different finish. Coupled with the lack of a number in the middle of the design, it suggests that the bottles in Figures 4.5 and 4.6 dated from different periods or perhaps different potteries.

⁶⁵ YAT, Project 5000, SF12674, ‘Blacking bottle base’ (1817-1834).
The mark on the fragment depicted in Figure 4.6 also differed from the other Bourne blacking bottle as it omitted the number ‘17’ in the centre of the mark. As discussed earlier with different numbered ‘EX’ marks, the reasons for the addition of a number remain unclear. It is likely that such marks may have reflected either new stamps or alterations and repairs to existing marks (as with ‘EX2’ and ‘EX3’ marks). They may also have represented individual potters, in order to track the production of employees. Alternatively, they may have been used for excise purposes, although the legislation did not prescribe this. As outlined with the variations to the ‘EX’ stamp, it may have been useful – considering that bottles took days to create and then fire – to have had some way of marking them to make sure bottles were not counted twice.

The final example of a marked blacking bottle from York revealed yet another variation on the advice set out in the 1817 legislation. Indeed the mark is so different that it may be dated earlier than 1817. Figure 4.7 illustrates a fragment that comprises

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66 YAT, Project 5000, SF12184, ‘Stoneware blacking bottle base’ (1817-1834).
67 YAT, Project 5000, SF12674, ‘Blacking bottle base’ (1817-1834).
the base and part of the sides of a bottle that once contained Robert Warren’s blacking and is marked thus: ‘Warren’s // Liquid Blacking // 30 Strand’. This design, if definitively from the 1817-1834 period, fully integrated both the proprietary and government marks together. As with the ‘Blacking Bottle’ stamp shown in Figure 4.2, this example also revealed the edges of the frame in which the printers’ type was set in order to make the mark. The text was clearly all put onto one stamp, although in this particular instance the stamp was not placed perfectly level with the edge of the bottle and is thus marked slightly haphazardly as a result, with the mark sloped slightly towards the right hand side. The typeface was slightly different to that used by the other examples: the letters were wider and resembled the font used by Warren in his adverts and labels.68 The text itself – ‘Liquid Blacking’ rather than ‘Blacking Bottle’ – hints that the bottle may not have been from the post-1817 period of manufacture. Other examples in private collections such as that reproduced in Michael Allen’s Dickens and the Blacking Factory illustrate that Warren’s proprietary details were incorporated alongside the government-required statement ‘Blacking Bottle’, as dictated by the Act.69 The stamp on bottle in Figure 4.8, however, integrated Warren’s name and address with the slight variation of ‘Liquid Blacking’.

68 See chapter three for a discussion of Robert Warren’s labeling practices.
The use of a ‘Blacking Bottle’ mark in Figure 4.8, a bottle attributed to a London potter, and another in the same private collection that was made at one of Bourne’s Derbyshire potteries, demonstrates that manufacturers incorporated the legally-required text into the proprietary mark of the maker of the commodity contained within the bottle, in this instance, Robert Warren’s. The mark was not incorporated into the potter’s mark of production, possibly perhaps because it made more sense to be associated with the blacking retailer. This would have particularly been the case if the product was otherwise unlabelled and customers did not know what product

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70 YAT, Project 5000, SF8420, ‘Base of small blacking bottle’ (c.1817-1835).
Warren’s of 30, Strand sold (although in the light of Warren’s unrelenting advertising practice, that was unlikely). The bottle illustrated in Figure 4.8 and others from the same private collection further show that the position of the ‘Blacking Bottle’ stamps was, unlike those shown by the YAT-excavated examples, not always found at the bottom of the bottle. As Kemp notes, the positioning of this stamp was ‘completely variable’, and appeared on the ‘foot, shoulder, or (on proprietor named bottles) anywhere in between’.\footnote{\textit{J Kemp, pers. corres. (April 2011).}}

As established, the ‘EX’ marks were required to be of a specific width and height, and therefore always covered only a tiny part – less than one per cent – of the bottle upon which they were stamped. The ‘Blacking Bottle’ stamp occupied a greater surface area on the average stone bottle. The lack of statutory prescription about this stamp meant that it is difficult to ascertain how much of the bottle’s surface was taken up by the mark, but an estimate based on the examples discussed in this section, suggests that no more than five per cent of a blacking bottle was covered by state-required ‘Blacking Bottle’ marks.\footnote{This estimation is due to the different styles of ‘Blacking Bottle’ stamp: the differences in style can be seen by comparing the bottle illustrated in Figure 4.2 with that in Figure 4.5.} The frequency of such marks is even more difficult to establish. It varied between potteries, but the evidence indicates that Burton’s Codnor Park and Bourne’s Belper, Denby and Codnor Park (from 1833) were the only ones that used a proprietary stamp and an ‘EX’ stamp consistently; as Kemp notes, ‘both of these companies seem to have used the EX mark usually, although not always.’ Powell stated that it was ‘a settled rule with me to make every duty-paid bottle bear that mark’.\footnote{\textit{Thirteenth Report of Commissioners of Inquiry into the Excise Establishment}, p.108.} However, as Kemp has highlighted, ‘few other large potteries that used a
potter’s mark to identify their bottles seem to have used the EX mark with any frequency’ and they rarely, if ever, appeared on any other form of stoneware.\(^{75}\)

Despite Powell’s stamping of every bottle regardless of its intended destination, as the mark was only required on bottles that were intended for export, British excavations may not provide a full picture of the frequency of ‘exed’ bottles.

Despite the specifications of the 1812 Act describing only ‘stone bottles’, the evidence suggests that the excise specifically monitored the production of cylindrical bottles. The 1817 amendment certainly described the dimensions of the dutiable bottles as being of cylindrical shape.\(^{76}\) Flask-shaped (flat-sided) stoneware bottles were apparently not subject to the excise. ‘EX’ marks were not necessarily applied to every bottle, only those intended for drawback, although Powell stated that he ‘exed’ all bottles that were produced in his pottery.\(^{77}\) The figures indicate that around ten per cent of the duty paid on stone bottles was claimed back through drawback.\(^{78}\) It may have been that only a proportion of bottles in each firing were stamped; given that in 1818 the average kiln load at the Doulton pottery was 3,066 pieces (although it is not certain whether these were all blacking bottles), it is possible that only those on the outside were marked, as the excise officer watched them go into the oven.\(^{79}\) Certainly the evidence excavated by YAT reveals that a minority of bottles received ‘EX’

\(^{75}\) J. Kemp, pers. corres. (April 2011).

\(^{76}\) An Act for granting to His Majesty certain Duties on Stone Bottles made in or imported into Great Britain (1812); An Act to repeal the Duties of Excise on Stone Bottles, and charge other Duties in lieu thereof (1817); An Act to exempt British and Irish Stone Bottles, made and used for the sole Purpose of containing Liquid Blacking, from the Duties of Excise on Stone Bottles granted by an Act of this Session of Parliament (1817).

\(^{77}\) Thirteenth Report of Commissioners of Inquiry into the Excise Establishment, p.108.

\(^{78}\) An Account of Stone Bottles.

\(^{79}\) Askey, Stoneware Bottles, p.177.
stamps.\textsuperscript{80} This is a small data set to work with, but it indicates that the majority of stoneware bottles were intended to hold blacking, as corroborated by the evidence of the Inquiry into the excise on stone bottles.\textsuperscript{81} As the location of the ‘EX’ stamp on bottles varied, it is difficult to estimate what proportion of earthenware sherds excavated from a dig were pieces that would have held an ‘EX’ mark. Ascertaining the expected frequency of these marks, then, is problematic.

However, the Museum of London’s Ceramic and Glass Collection, which is comprised of intact bottles, reveals very few state-marked bottles. As the analysis of these bottles was performed through the Museum’s online database, which have somewhat scant descriptions for some objects, it may be that these government marks were overlooked in the recording, given their ‘invisibility’; proprietary details may have been more of concern to the cataloguer, given the ‘human interest’ potential in terms of museum displays.\textsuperscript{82} Given that ‘EX’ marks did not hold any value to the ‘end consumer’, who has typically been privileged in interpretations of branding, a similar oversight by cataloguers may not be unsurprising. This adds to the difficulty in establishing the frequency of this state marking practice. Only two ‘Blacking Bottle’ stamps were noted in the records of 20 excavated bottles that were positively attributed to the nineteenth-century liquid blacking trade in the Museum of London’s collection. This further emphasises the difficulty of attempting to draw conclusions about the frequency of stamping from these artefacts: there was a broad period of

\textsuperscript{80} See Appendix 4, ‘Marked stonewares 1650-1900 from Hungate and Swinegate, York (from York Archaeological Trust IADB)’.

\textsuperscript{81} Fifth Report of the Commissioners of Inquiry into the Excise Establishment, p.25.

\textsuperscript{82} For discussion on ascertaining the ‘cultural value’ of objects and how decisions are made about displays, see: Suzanne Keene, \textit{Fragments of the World. Uses of Museum Collections} (London, 2005), pp.158-175.
production in which the Museum of London bottles could have been produced. While half of these were definitively dated to the post-excise period, 90 per cent of the others were dated ‘1801-1900’; only one, a Robert Warren’s marked bottle, is known to date from the first half of the nineteenth century, although as it displays Warren’s pre-1817 address of 14 St Martin’s Lane, the ‘Liquid Blacking’ mark upon it can be considered part of Warren’s proprietary details and not a state-required mark, and so it does not count towards our analysis. 83

Overall, then, there were only two bottles marked ‘Blacking Bottle’ in the Museum of London’s collection – one marked ‘Blacking Bottle 19’ – which is a small dataset from which to draw conclusion about the frequency of these stamps. 84 On the other hand, private or other museum collections may represent a disproportionate number of marked bottles, as those stamped in some way, even with an incomprehensible administrative mark such as an ‘EX’ or ‘Blacking Bottle’ stamp, provides more human interest and insight to a museum visitor or collector about the former contents of the object than a blank bottle. As such, marked bottles are more likely to have been kept.

Gauging the frequency of these marks is not critical in order to suggest how contemporaries interpreted these marks, or to their placement within wider historiographies, although it would enrich our understanding of their impact and

83 MoL CGD, 82.528 ‘blacking bottle’ (1801-35).
84 See Appendix 5, ‘Marked stonewares 1650-1900 from various London sites (data from Museum of London Ceramics and Glass Collection Database)’; MoL CGD, 22754 ‘Blacking bottle’; NN13362 ‘Blacking bottle’ (both 1817-1834).
meaning. What we can discern, however, is that there are more surviving ‘Blacking Bottle’ marked fragments than ‘EX’ ones and this indicates that more bottles were stamped ‘Blacking Bottle’. Given that the majority of stonewares were produced for the blacking trade, we should not be surprised. We can also ascertain from these collections of excavated stonewares that these marks were seen across the entire country. The illustrated examples of ‘EX’ branded bottles in Figure 4.1 and Figure 4.4 were produced in Derbyshire potteries, but travelled to Leeds, Harrogate and York. Similarly, blacking bottles made by the Doulton company in London, who produced bottles for Warren’s Blacking, travelled not only across the country but across the world. There were multiple readers and audiences, therefore, of the two excise marks: the excise officers, the potters, consumers and retailers across the globe. However, did the marks communicate the same message to all these different readers?

4. A technology of fiscality: nationhood, control and state formation

As the preceding sections have made clear, the ‘EX’ and blacking bottle marks found on stone bottles between 1817 and 1834 were intended as marks of fiscality and administration. As with the stamp duty labels on medicines discussed in chapter two, these were fiscal marks aimed primarily not at ‘end consumers’ who bought the goods contained within these bottles, or even at the ‘middle consumer’ such as the blacking merchant that filled the bottle with their product. Instead, these marks were intended as a signal to those involved in the collection of the revenue: the excise officer, his peers or his supervisor. If a dutiable commodity did not bear these marks, the producer was deemed in violation of the law and was liable to a fine, prison sentence, or even the death penalty.
These marks then, were technologies of fiscality: control mechanisms. Alongside the many other stamps and devices required to represent excise and stamp duties on a range of commodities from the late eighteenth century through to the mid-nineteenth century, excise marks reflected and, indeed, embodied, a shift in methods of governing and distribution of authority by the state executive that had developed throughout the late seventeenth and eighteenth centuries. This was achieved in part through what Michel Foucault identified as ‘a calculating preoccupation with activities directed at shaping, channelling and guiding the conduct of others’. This new ‘governmentality’ reflected a state comprised of an ‘ensemble of institutions, procedures, tactics, calculations, knowledges and technologies’. As we have seen, the medicine stamp duty discussed in chapter two revealed the way in which the ‘expert’ came to participate in this mode of governing. The professionalisation of medical practitioners was enhanced by the creation of an institution that helped establish and jealously guard the faculty’s claim to authority over healthcare.

Likewise, the seventeenth, eighteenth and nineteenth centuries witnessed, through Britain’s increased reliance on an aggressive taxation policy, the rise of the excise official and ultimately the new occupation of ‘civil servant’ later in the nineteenth century. As Brewer has shown, the extensive training in measurement and gauging that these men underwent ensured that by the later eighteenth century, excise officers were experts in a field that controlled information used to inform policy. As an

entity, the excise began to form part of the new mode of government, the modern state. Over the eighteenth century and particularly during the later eighteenth and early nineteenth century, their power and influence increased.

This adoption of ‘governmentality’, and accordingly this re-interpretation of the ‘state’, allows us to synthesise the fiercely contested historiographies of state formation and state building that encompass the seventeenth to nineteenth centuries. Both Peter Jupp and John Brewer have asserted that the central state intervened to a greater degree in matters of the economy from the late seventeenth- and early eighteenth centuries. Brewer’s focus on the increased power demonstrated by the excise from 1688 to the end of the American War of Independence has been complemented by Jupp’s interpretation of state formation in which the crown’s influence over all things state declined from the late eighteenth century, which simultaneously witnessed greater executive intervention into the economy. As Peter Mandler and Philip Harling have noted, ‘it was primarily the need to wage war on an unprecedented scale that fuelled government growth up to the late 1810s’. This has been supported by Joanna Innes’s work, which has demonstrated the extent to which the eighteenth-century state centralised and consolidated its influence in this period. The eighteenth century, Martin Daunton has argued, was a crucial period in the development of the British Empire. Not only was Britain ‘a military state’ between 1688 and 1815, ‘it was also constructing a fiscal state’ with which to realise its

imperial ambitions, based upon an extensive system of taxation.\textsuperscript{91} By contrast, Michael Braddick, Patrick O’Brien and J.S. Wheeler have situated these changes in the formation of a ‘fiscal-military’ state in the mid-seventeenth century.\textsuperscript{92}

It would be contrary to argue against the notion that the successful implementation of fiscal measures upon which Britain’s strength was based, was performed by customs and excise officials whose influence over industrial production became increasingly more pervasive, whether we situate this in the middle or later part of the seventeenth century. The role of the excise is critical to Jupp’s notion of ‘the development of an executive authority that could promote policy by such devices as collective responsibility or claims to special bureaucratic expertise and superior knowledge’.\textsuperscript{93}

As the numbers of taxes grew in the eighteenth century, so too did the need to monitor them. The need to mark goods arose from this policy of surveillance, which, as producers sought to evade them, required extra excise officers to implement and administer collection. It was the state requirement to mark these products that resulted in an increase in this body of experts and ultimately prompted the introduction of the professional civil servant, who was separate from Parliament. This integration of marks prompts a reformulation of our established ideas of the ‘state’, which was now characterised by a diversity of bodies that shared power.

\textsuperscript{93} Jupp, ‘The landed elite and political authority in Britain’, p.56.
William Ashworth’s recent study of the customs and excise between 1640 and 1845 has complemented the work of Braddick, Brewer and Daunton through his argument that ‘administrative developments, centred on the excise, contributed significantly to economic restructuring’.94 His work has revealed the scale by which the relevant administrative systems evolved alongside and in response to industrial growth. He has demonstrated the vast increase in the numbers of dutiable commodities and their inspection over the seventeenth and eighteenth centuries: the first major series of taxes implemented in the early eighteenth century introduced stamp duties for a number of domestically produced goods and customs charges for commodities that were exported outside of Britain. These included taxes on playing cards, dice, newspapers and their advertisements as well as legal instruments. Customs duties became payable on textiles including calicoes, linen, lawn, silk and cambric. Other commodities that had become household staples of the upper and middling sorts such as coffee and sugar were also taxed.95 The income these generated was further developed with the implementation of excises on printed textiles and wallpapers. These excises built upon existing seventeenth-century duties on commodities such as malt and salt. As outlined in chapter two, in the 1780s and 1790s a range of other commodities became subject to a stamp duty, including medicines, hats, gloves, clocks and hair powder.

As a result of these taxes on such a diverse range of commodities, the production of many of these goods was monitored and supervised by the state. As outlined in the

introduction of this chapter, Ashworth’s work on the hydrometer – used for gauging the adulteration of alcohol – has demonstrated the many influences that surrounded its development and its establishment as a credible tool that legitimised the taxes it sought to measure.\textsuperscript{96} The hydrometer was developed as part of a series of new ‘techniques intended to increase the level of public trust in the government’s tax-collecting activities’ and highlight its objectivity.\textsuperscript{97} The excise relied upon such tools to perform its role effectively and efficiently. Ashworth notes of the hydrometer that it became ‘an instrument mo[u]lded by a complex network of trade, manufacturing and national interests’.\textsuperscript{98} The decision to implement the ‘EX’ stamp on bottles was made within an identical context.

In order to carry out these measurements, many excisable goods were marked in some manner, whether it was on the containers in which soap was transported, the ‘exing’ of a stone bottle or a stamp on the back of a roll of wallpaper to ascertain at which point it had been measured.\textsuperscript{99} Despite the marks often being small or placed out of sight of consumers, as this chapter has already illustrated, stringent processes were put into place to ensure they were done so correctly. The importance placed upon the credibility of the tools used, the careful notation of these measurements and the marks upon products that resulted in the course of the excise officer’s work combined to ensure that the material culture of the excise and taxation was vital to its correct implementation, successful administration and acceptance. In this regard, the material

\textsuperscript{96} Ashworth, “Between the trader and the public”, pp.31-48.
\textsuperscript{97} Ibid., p.30.
\textsuperscript{98} Ibid., p.28.
culture of taxation was crucial to the establishment of the excise as one of the institutions that formed the new definition of the ‘state’. In so doing, the marks made upon the commodities themselves represented more than simple marks of production and administration: they were marks of government authority, control and power.

Furthermore, as chapter two explored, state marks such as revenue stamp labels represented the building and portrayal of a national identity through the repetition, use and communication of nationalistic symbols such as crowns, in subtle and unnoticed ways. Ale measure marks upon earthenwares, which represented an ‘authorised’ measured vessel, also featured the royal cipher on each tankard produced. As the next section of this chapter will illustrate, many excise marks on other products also utilised the crown. The personal stamp of excise men required on many commodities incorporated the royal cipher prominently in their design. Through the repetition of these symbols, excise marks contributed towards the process of ‘unnoticed nationalism’, which the stamp duty label on medicines also communicated. Through a process of associative credibility, excise marks, which were perceived as marks of kingly authority, authorised and legitimised the tax.

While the ‘EX’ and ‘Blacking Bottle’ stamps were devoid of images of nationhood, they still represented state inspection and control. These marks, by being part of the strict supervisory measures already described, were an attempt to add credibility to, and thus legitimise, the government’s claim to tax. ‘Government’ and ‘governmentality’ in the Foucauldian sense were not restricted to ‘government’ in the modern sense of state sovereignty, but rather upon the early modern interpretation in
which he meant ‘any calculated direction of human conduct’. In his discussion of early modern excise collection, Braddick has drawn attention to how those individuals responsible for the administration of the tax used their own reputation and conduct in order to legitimise the collection of the tax, hence their obsessive and scrupulous nature: ‘for many office holders, office, honour, reputation and status were closely linked.’ As the next section of this chapter will demonstrate, the requirement to mark these products was a material manifestation of this stringent and exacting process.

The marks therefore present an opportunity to consider what Mitchell Dean terms ‘an analytics of government’, or ‘the art of [state] government’. The marks reflected not only how the state was constituted, but also how it controlled, manipulated and shaped the conduct and actions of its subjects. This incorporation of the material culture of taxation complements and enriches the established historiographies of state formation, fiscality and nationhood over the seventeenth to nineteenth centuries presented by Braddick, Brewer, Ashworth and Daunton. Rather than oppose any of these interpretations, it brings them together through a re-interpretation of the Foucauldian concept of ‘governmentality’ and the state. The remainder of this chapter integrates the material culture of taxation on bottles and other excised goods into these histories.

102 Dean, Governmentality, p.17; p.20.
4.1 Emblems of nationhood

As outlined in the introduction, excise marks were communications intended to be read by a specific audience of excise inspectors, officers and surveyors. Aside from testimonies given at the Inquiry of Excise Establishment, ‘end consumers’ or producers of the commodity upon which excise marks appeared rarely left any textual comment concerning these devices. This reinforces Billig’s assertion that many symbols of nationhood on everyday objects often pass unnoticed.\(^{103}\) The witness Richard Langford’s description of one of these symbols upon a piece of floor-cloth – ‘the King’s mark, 168, the Excise mark’ – in Joseph Payne’s trial at the Old Bailey in 1814 for theft was a rare moment of comment from which we can establish how contemporaries interpreted the mark.\(^{104}\) Other testimonies from the Proceedings of the Old Bailey reveal that the ‘King’s Mark’ was an expression used throughout the eighteenth century to refer not to an excise stamp, but more frequently to the ‘broad arrow’, a heraldic device that indicated property of the crown.\(^{105}\) This appeared on objects as diverse as a bag of ‘Cocoa Nuts’ and cooking utensils in the eighteenth century, and by the early nineteenth century, upon swans and prison clothing.\(^{106}\) In the latter part of the eighteenth century, however, the ‘King’s Mark’ was also used to refer to excise marks found upon cotton quilting, paper, and marks of the Assay Office.\(^{107}\) This represented a tacit acknowledgement by contemporaries that power was shared between the sovereign and the excise.

\(^{104}\) OBO, ref. t18140706-2, ‘Joseph Payne, Theft > shoplifting,’ 6 July 1814.
\(^{107}\) OBO, ref. t17961026-15, ‘Andrew Lust, Theft > theft from a specified place’, 26 October 1796; OBO, t17890909-26, ‘William Flower, Theft > grand larceny’, 9 September 1789.
The excise marks most commonly referred to as the ‘King’s mark’ were somewhat different to the ‘EX’ stamp that appeared on stone bottles. Commodities such as floorcloth, paper and textiles all incorporated these marks in their production. They were symbols that represented a particular officer. Stained and painted paper used as wall hangings that became liable to excise duty between 1712 and 1836 were marked with an increasing number of symbols pertinent to the excise, dictated by both the legislation itself and also in the instruction manuals published for excise officers.\(^{108}\)

Initially, officers were required to hand stamp a symbol on the reverse of the paper when it was completed, a crown cypher with the royal initials ‘G.’ and ‘R.’ interlaced around it and the statement, ‘Duty Charged’.\(^{109}\) In the 1790s, small pieces of paper cut from a larger piece that were unstamped were required to be marked with a ‘Duty Charged Remnant’ mark, a sign that again incorporated a crown symbol and a number that referred to the number of the excise officer.\(^{110}\) Despite the fact that those makers caught counterfeiting an excise mark were, as with a forged medicine stamp duty label, subject to capital punishment, evasion of these duties was apparently widespread.\(^{111}\) Those who simply failed to mark their excisable goods, however, such as soap makers (who were subject to excise duty between 1711 and 1853), were required to pay fines, but could avoid a prison sentence or worse. Gittins has stated of soap makers that ‘it was a common practice of the Commissioners of the Excise, depending on the gravity of the case, to come to a compromise agreement with the offender.’\(^{112}\) Contemporaries were aware of the punishment for tampering with excise


\(^{111}\) Ibid., p.94.

\(^{112}\) Gittins, ‘Soapmaking and the excise laws’, p.271.
marks. Joshua Dean, on trial for two counts of forgery of excise stamps upon paper at the Old Bailey in 1735, described how he had been asked to supply counterfeit marks or labels for various products. In his defence he asserted that he ‘observed that most of these Marks had Crowns upon them’ and as such he refused to copy them: ‘I suspected they might be put to an ill use, and therefore I would meddle with none but Daffy.’ In so doing he drew a parallel in importance (in terms of punishment) with other marks protected by the state: ‘some of them like Post Marks and some with Crown upon them, I refused to meddle with them’.

As outlined in John Brewer’s interpretation of late seventeenth-century Britain as a fiscal-military state, the excise has been deemed crucial to the process of a very deliberate building of a state. The years that had led up to the imposition of the stone bottle duty witnessed a flurry of stamp duties from the late eighteenth century and the imposition of an income tax in 1799 to assist Britain’s military campaign against Napoleon. Meanwhile, Britain was ruled by an ailing monarch, with a much-disliked Prince Regent waiting to inherit the throne. There was a general air of discontent throughout much of society, which combined with a weakened sovereignty, contributed towards the growth of radical politics in the late eighteenth- and early nineteenth century. Ashworth has noted that it was the ‘ever-increasing layers of tax’ that motivated the radicals William Cobbett and Henry ‘Orator’ Hunt to act. To them the British tax system seemed ‘oppressive’ when compared with America.

Yet, as Ashworth has also pointed out, somehow ‘for all the corruption,
inefficiency, and cancerous sinecures characterizing state offices, the revenue departments, especially the excise, managed to sustain the necessary trust to service a monstrous national debt’. The marks of power and sovereignty that were repeated throughout society on excised goods, however slight in physical appearance they were, contributed towards the creation of this trust. The intense scrutiny and monitoring from the excise in part justified its demand for taxation and encouraged acceptance in both the tax collecting system and the wider systems of power in which it was situated.

4.2 Marks of control

State marks upon earthenwares, then, often passed unnoticed by users of the products. Those excise marks that were remarked upon, the ‘King’s mark[s]’, were usually the personal stamps of excise officers, which incorporated the royal cipher or coat of arms into their design. The ‘Blacking Bottle’ mark may well have been of note to the consumer because they communicated some degree of information to consumers of products contained within these bottles and indicated the bottle’s original purpose. It warned consumers of non-blacking articles that they had received a potentially damaged or defective product. The ‘EX’ mark was entirely different. It had no information for the customer of the commodity packaged within a bottle. It was merely an administrative symbol, a signal placed at the behest of an excise officer, to denote that the bottle was eligible for excise drawback if exported. Likewise, the frame marks found on printed textiles and paper were incomprehensible to all but the

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117 Ibid., p.5.
excise officer, who would check it with the information in his ‘white book’. Frame marks also provided information about the year and lengths recorded for duty, although it was in a code that remains ‘locked’ to historians today. Treve Rosoman’s account of eighteenth century wallpaper concurs about the secret nature of the language of excise marks, with frame marks including a ‘coded date’, ‘index or check number’, ‘exciseman’s stamp’, ‘progressive number’ as well as the length and width of the piece, and finally the year of production. Although the use of a code was intended to deter fraudulent producers, it simultaneously added to the power of the state and its representatives, who were the only individuals able to decipher it.

Unlike the ‘King’s mark’ or personal stamp of the excise officer, which as discussed already clearly held a specific meaning to contemporaries, most excise marks were ‘encoded’ to consumers. As such they were able to pass by, unnoticed by the consumer of the product on which they appeared. The ‘EX’ stamp was so insignificant to the majority of people who would have come into contact with the bottle – including the potter – that its description by Powell as a minor, or ‘trifling’, mark, was unsurprising. Yet the ‘EX’ stamps and other excise symbols represented powerful marks of state control over not only industry but also over the daily lives of British citizens. Without the state-imposed requirement to mark commodities with these stamps, the modern state government, understood as comprised of a group of institutions and organisations, each of which held power and legitimated the other’s

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power, would not have developed, as the Excise and other tax collection agencies formed a crucial part of this ensemble of power sharing entities.

4.2.1 Marks of control: the manufacture and retail of commodities

Ashworth has asserted that the excise was where the state and industry ‘intersected’. The plethora of marking practices that pertained to excise duties was the physical manifestation of this connection. Research into other excise duties has revealed the intense surveillance under which paper makers, chandlers and glassware producers operated. As this chapter has illustrated, stone bottle manufacturers were no exception. In order to quash attempts at evasion, state involvement in the production of these goods became increasingly invasive. This entailed not only marking commodities but also setting out exact measurements for the product in order to make it easier to monitor their production and thus their tax liability.

In 1812 stone bottle manufacturers were required to produce bottles of ‘Two Quarts in Measure’, in which the neck’s diameter was to be no more than ‘One Quarter of an Inch’. In 1817, more specific instructions were set out due to the fact that this former description had ‘by Experience been found to be insufficient’. Instead, the new measurements specified that bottles or vessels ‘which may be used as or for a Bottle, made of Earthen or Stone Ware, or of Earth or Clay alone, or mixed with any other

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123 An Act for granting to His Majesty certain Duties on Stone Bottles made in or imported into Great Britain (1812).
Material or Materials, which shall not exceed Two Quarts in measure, or the Mouth or Neck of which shall not exceed in Diameter, in the narrowest Part of the Inside thereof, Three Inches, and no other’. Crucially, the legislation stated that only bottles of this capacity ‘shall be deemed and taken to be a Stone Bottle within the Meaning of this Act’. These directions, then, determined the shape and capacity of a mundane, mass-produced artefact that was used in daily life by virtually all levels of society. As stone bottles were used for a variety of commodities, the legislation impacted upon a number of trades that packaged their product inside a stone bottle: liquid blacking, porter, soda water and ink. The fact that excise was judged on weight rather than quantity meant that bottles produced in the liable period were lighter. Askey has noted that those produced between 1812 and 1834 ‘weighed as little as 14 ounces’. By the later part of the nineteenth century, the average weight was 17 ounces. Lighter bottles were less sturdy and were more likely to break than their heavier counterparts through travel or recycling, which resulted in higher costs to consumers.

As discussed, producers of other excisable commodities not unexpectedly sought to avoid the tax. The inevitable outcome was further legislation with increased detail about the production and finished result of these goods. The producers of stone bottles were no exception. Whilst ostensibly the intention behind the increased statutory intervention of 1817 was to stamp out evasion through legal loopholes, it also assisted the exciseman in his assessment of the quantity of liable bottles produced. It was easier to accurately assess the amount of duty owed in each kiln

124 An Act to repeal the Duties of Excise on Stone Bottles, and charge other Duties in lieu thereof (1817).
125 Ashkey, Stoneware Bottles, p.116.
firing if all bottles inside were identical. This level of detail was prescribed in legislation for other excisable goods as well: wallpaper makers were compelled to supply their product in rolls that were twelve yards in length and 23 inches wide.127 Paper makers were required to produce sheets of specific dimensions and in designated quantities of quires, reams and bundles.128 Soap makers were compelled to supply their product as cakes or bars.129 This legislation and the requirement to mark the goods in order to prove that they had been checked, crucially shaped the way in goods were produced.

The need for these goods to be marked for the information of excise officers also impacted upon how these commodities were packaged and transported. A 1796 manual on the operation of the excise on paper described at length the particular way in which commodities were to be finished. Quires of paper were sealed inside ‘several covers or wrappers, containing one ream or bundle of paper each, and not more or less’, and tied ‘with strong thread or string’. This was fastened so that ‘the different parts of such thread or string shall pass over and cross each other at the middle of the ream, bundle, or parcel; and where the different parts of such thread or string shall cross each other, the same shall be passed from thence over and across the ends and sides of such ream or bundle of paper.’ The excise officer would then place his stamp

127 Rosoman, London Wallpapers, p.3. The retail of wallpaper has most recently been the focus of historical discussion by Amanda Vickery, see: Behind Closed Doors. At Home in Georgian England (London, 2009), pp.166-183, and “Neat and not too showey”: words and wallpaper in Regency England”, in John Styles and Amanda Vickery (Eds.), Gender, Taste and Material Culture in Britain and North America, 1700-1830 (New Haven, CT, 2007), 201-222.
128 An Act for repealing the present duties on Paper, Pasteboards, Millboards, and Scaleboards, made in Great Britain, and for granting other Duties in lieu thereof (1781).
129 Ashworth, Customs and Excise, p.240.
upon the wrapping materials of the product. Gittins has described how in 1807, Scottish soap makers had advised that the containers intended for soap should be marked as such, although this was not put into practice until 1819. Candles had to be marked ‘in such a way as to indicate quality, quantity, weight, by whom they were sold and where they were consigned’. It was not only the container or packaging materials that were altered to suit the need for the excise mark: the dimension of the product itself was dictated by the excise. As with stone bottles, in the manufacture of calicos and cowls the finished product itself was altered to suit the prescribed excise marking technique. In order to accommodate demands that ‘in every piece there shall be wove in the warp, in both selvedges, through the whole length, 3 blue stripes, each stripe of one thread only’ to identify British-produced textiles, manufacturers of these products responded to state-required instructions to alter the actual product sold to consumers, not its packaging. Like painted paper, these textiles also had to be stamped at each end by an excise officer. Admittedly, these amendments to products were not drastic: as outlined above, the ‘EX’ or ‘Blacking Bottle’ stamp covered only a small proportion of the surface area of these bottles, and both the excise stamp upon textiles and the three blue threads that ran through the edge of a piece of cotton, would, in any case, have been removed in the normal use of the material.

134 Sykas, ‘Identifying Printed Textiles in Dress 1740-1890’, pp.14-17; an image of a piece of fabric with the required blue threads can be seen on p.15; an excise frame mark on p.17.
consumers received products. Liquid blacking, for example, might have been supplied in a broader range of different sized or shaped pots, were it not for the excise duty. It effectively meted out to customers a designated size of all commodities contained within a stone bottle.

As with all excise duties, the penalties for failure to carry out these requirements varied. Most excise offences resulted in small fines, though if a penalty was levied per offence, it meant that if multiple instances were detected then of course the fine would be severe. Stone bottle producers, however, faced hefty fines per offence if they were found to have made a bottle of smaller capacity than dictated in the legislation.135 Those marked ‘Blacking Bottle’ and used for ‘any Purpose or Use whatsoever other than and except for the sole Purpose of containing Liquid Blacking’, also faced a fifty pound fine, ‘for each and every such Offence.’136 As outlined in an earlier section, although bottles intended for drawback were required to ‘be stamped in some visible Part thereof in the making thereof with a Mark’, the mark was not specifically cited in the relevant statute but in an open letter published a few days after the initial Act was passed.137 As a result, we must rely upon Powell’s testimony that suggested that ‘exing’ bottles whether they went abroad or not was of no concern to the excise. It is difficult to ascertain the penalty if a forged ‘EX’ mark was detected. The counterfeiting of excise marks on other commodities resulted in much larger penalties: either a £500 fine, or as with the forgery of stamp duty labels, by capital

135 An Act to repeal the Duties of Excise on Stone Bottles, and charge other Duties in lieu thereof (1817).
136 An Act to exempt British and Irish Stone Bottles, made and used for the sole Purpose of containing Liquid Blacking, from the Duties of Excise on Stone Bottles granted by an Act of this Session of Parliament (1817).
137 An Act to repeal the Duties of Excise on Stone Bottles, and charge other Duties in lieu thereof (1817). See also: Askey, Stoneware Bottles, p.147.
Makers of painted paper admitted that it was possible, however, to produce enough rolls for a client, take them to his house, and paste them on the required walls in between excise supervisions. In so doing, they would snip away the ends that held the excise marks, which would in normal use have been destroyed, and burn them to hide the evidence. The evidence presented by extant stone bottles that date from the period of the duty also suggests that not every bottle was marked with either a ‘Blacking Bottle’ or ‘EX’ stamp. It may be that the bottles were not intended for blacking or export elsewhere, in which case they did not require either mark. It is highly likely that some liable bottles escaped the stamping process; just as some wallpaper or textile producers were able to circumvent the excise. However, there was considerable risk involved.

Such repercussions meant that the state had significant control over the way in which a vast range of mundane goods, used on a daily basis by people across the country, were produced, packaged and sold. The need to mark these goods with ‘EX’ or ‘Blacking Bottle’ stamps, which represented this power, was not as insignificant as the size of the mark might have implied.

4.2.2 Marks of control: the conduct of individuals

The intense scrutiny under which these commodities were produced, and most importantly the requirement for marks to be placed upon these goods, meant that the state also controlled not only the manufacture and appearance of retail products, but

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139 Fourteenth Report of the Commissioners of Inquiry into the Excise Establishment, p.32.
also the *behaviour* of those people involved in the production, retail or purchase of these goods. The evidence given at the Inquiries into most of these excised goods, including stone bottles, suggested that the scrutiny of production and need to mark these products in a specific manner to denote that this monitoring had taken place was anything but ‘trifling’. It has been remarked that the excise ‘recorded and observed manufacturers as if they were part of a Royal Society trial’.\(^{140}\) John Wisker, a major manufacturer of stone bottles in London who paid more duty on his earthen wares than all of the other London manufacturers together, lamented to the Commissioners of the Inquiry into the Excise Establishment: ‘it is a very unpleasant thing to hand our premises over to the pleasure of strangers – that we cannot have our trade to ourselves’.\(^{141}\) Powell grumbled that the excise officer in Bristol ‘is there from the first moment we begin to pack [glass bottles] until the whole is under his seal – he is never off the premises; and even in exporting the trumpery articles of stone bottles the same thing takes place’\(^{142}\). The conduct of individuals and companies across the country was shaped by the Excise’s demand for money and the associated practices that collection of this duty entailed.

The geographical and political influence of the Excise and its officers across the country was vast. Brewer’s account of the rise of the fiscal-military state over the late seventeenth- and eighteenth century has highlighted the importance of the Excise to Britain’s fiscal strength and has set out in detail the structure and organisation of this institution. Outside of the metropolis, the excise was divided into 53 collection areas, each headed by a collector and toured with the assistance of just a few administrative

\(^{140}\) Ashworth, *Customs and Excise*, pp.91-92.

\(^{141}\) *Fifth Report of the Commissioners of Inquiry into the Excise Establishment*, p.27.

\(^{142}\) *Appendix to Thirteenth Report of Commissioners of Inquiry into the Excise Establishment*, p.108.
workers. There was roughly one supervisor for every ten collectors. In London there were 724 officers who performed similar roles to the collectors.\footnote{143}{John Brewer, ‘The English state and fiscal appropriation, 1688-1789’, Politics & Society 16 (1988), p.354; also Brewer, The Sinews of Power, pp.101-114.}

There were therefore fewer than 3,000 individuals across the country that were authorised by the state to control a considerable element of the industrial output of the country, which as already established, in the eighteenth century formed a considerable bulk of Britain’s fiscal strength. In so doing these men enacted the ‘new and distinctive mentalities of government’ that Foucault attributed to the period, which sought to shape and manipulate the conduct of others in order to establish authority. As the early eighteenth-century inspector general of imports and exports, Charles Davenant, asserted, this ‘political arithmetic’ was ‘the art of reasoning by figures upon things relating to government’.\footnote{144}{Quoted in Miles Ogborn, Spaces of Modernity. London’s Geographies, 1680-1780 (New York, 1998). p.163. See also: Miles Ogborn, ‘The capacities of the state: Charles Davenant and the management of the excise, 1683-1698,’ Journal Of Historical Geography 24:3 (1998), 289-312.}

The appointment and use of excisemen as well as Stamp Office inspectors and Customs officials over the period reflected a change in the way the state sought to control its subjects. As Alan Hunt and Gary Wickham have stated, this ‘appointment of inspectors’ was ‘distinctive’ of the period.\footnote{145}{Hunt and Wickham, Foucault and Law, p.26.} Jeremy Bentham’s Panopticon building, designed in the late eighteenth century, and the techniques of nineteenth-century proprietary medicine manufacturers who appointed inspectors to preside over their production lines, discussed in chapter one, illustrated that inspection, monitoring and surveillance had become a powerful theme in the ways in which people’s behaviour was controlled.
In such a context, the close monitoring by the excise over British industry was unsurprising. The imposition of these myriad taxes meant that the state’s influence over the conduct of all people involved in the goods produced in liable industries from producer to consumer, grew in scale over the eighteenth and into the nineteenth century. Conversely, however, it also attempted to control its employees’ conduct. Public perception of excise officers and their conduct was divided, and this had an impact upon public perception and public acceptance of the tax. As Brewer has noted, excise officers were one of the branches of the state that came into close contact with the population.¹⁴⁶ This contact came about not only through the accounting and gauging of commodities, but also through the legislative requirement to stamp or mark these products in order to ‘authorise’ them for sale or drawback.

This authority could only be earned if those taxed trusted that the excise officer performed his role to an appropriate standard. Braddock has shown how early modern excise officers intertwined their own reputation with that of their occupation, in order to encourage credibility in the work performed, something that their predecessors had lacked.¹⁴⁷ Chapters one and three of this thesis have also illustrated the importance of personal reputation in the creation of trust in commercial transactions. Work on the excise in the eighteenth and nineteenth century has portrayed British subjects as stretched to capacity by an ever-increasing burden: the state was a ‘tax eater’.¹⁴⁸ For the state to collect such vast taxes, those who paid had to accept the legitimacy of the

duty. The excise stamp reflected the state’s growing preoccupation with the
monitoring and inspection of people and commodities. The person who made the
stamp represented these characteristics as well.

The ‘corporate identity’ of the Excise was two-fold: to some, it was the ‘Hydra’ with
a thousand eyes that never slept and maintained constant surveillance on British
citizens. In the 1730s they were portrayed as ‘harpies and bloodsuckers’. To
others, excise officers were corrupt and of dubious morals. The memoirs of John
Cannon, an eighteenth-century exciseman, certainly demonstrate that there was ample
opportunity to behave in this manner, as does Sabine’s account of an early nineteenth-
century excise officer, George White. Yet for the excise to function efficiently, the
majority of officers could not behave like White. The Excise needed to be seen as
accountable and credible: officers like White blighted its ‘corporate image’. The
stringent supervision that attended to the production of bottles was part of this. As
Ashworth has noted of MPs, by the late eighteenth and early nineteenth century
‘office was now a public trust and virtuous political behaviour a necessary
criterion’. This applied to the monitoring and collection of excise duties as well.
Daunton has agreed that by the nineteenth century, legitimacy was achieved through
‘the construction of norms of probity and transparency in the management of state

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152 Ashworth, Customs and Excise, p.378.
The marks of the excise, and thus the material culture of taxation as a whole, were the physical means of demonstrating their accountability to the public. As Brewer has shown, officers were deliberately deployed in a system of removes, away from home and then moved between collection areas on a regular basis in order to avoid ‘fraternisation’, which, it was clearly felt, would compromise the integrity of the excise by encouraging either leniency or collusion to evade the tax. These men, responsible for the assessment and surveillance of British industry, were in turn policed by their superiors, who likewise were accountable to the Commissioners of the Excise. As Brewer has remarked, ‘such a system explains how the excise was able to sustain such continuous state control.’ The fear that Cannon wrote of when he attempted to remove a mistake from his ledger book and instead made a hole in it (which made it appear that he had falsified figures) was a genuine concern about his supervisor’s response. Such mistakes were not tolerated gladly:

‘...with my knife I endeavoured to amend it but made it much worse and yet not content still went on to right it made it still worse till at last it became shamefully bad for that by scraping so often with my knife that I made a perfect hole through the leafe....At last I took up a resolution to cover all by burning the same with a coal or Candle in such a manner as it might be took

for an accident… yet well know that Scratching erasing or altering any figure in stock or gauge was not only notorious but almost unpardonable…‘

Excise officers too, then, faced considerable pressure and surveillance in their role. The ‘EX’ and other marks of excise were not only signals for themselves in order to keep records between the commodities produced and their ledger books; they were stamps to be inspected by their supervisor in turn. While it is true that the excise officer had considerable power over the people, products and premises that he surveyed, his job was rigorous. The average eighteenth-century officer surveyed properties across twenty miles of territory each day. Depending on the nature of the industry that he examined, he could be required to mark hundreds of products. As collectors toured their areas largely independently (perhaps with an apprentice), to fulfil this role alone was impossible. There was, therefore, an element of compromise between the producers surveyed and the officer who carried out the survey. The ‘continuous state control’ of which Brewer has spoken was mediated by the fact that the excise officer required the cooperation of the excised producer to help carry out his task.

While this was in part dictated by the state – as already mentioned, the refusal to assist the exciseman resulted in a penalty for potters – for this process to run smoothly for all parties, the legislation relied upon a willingness and acceptance to help the excise officer. Brewer has stated that compromise between officers and producers was

necessary. The officer’s ‘jobs would have been intolerable without the small and tacit concessions that elided the inherent conflict between officials and the public’. 158 The vast numbers of bottles that each industrial-sized kiln held, suggests that it would have been extremely difficult for one individual to mark each bottle himself or personally oversee the ‘exing’ of all bottles at any one time. One pottery might produce 6,000 items a week: who had time to mark all these independently? 159 Although Powell had complained of multiple excise officers visiting his premises simultaneously, as most of these men had other places to inspect, they would not have lingered on a daily basis to assist with the marking of bottles. Either not all bottles were marked, or the excise officer relied upon the potters as well.

This was certainly the case with other dutiable goods. One expert witness in the Inquiry into excise on paper stated that the excise officer was required to stamp every sheet. On just one ream of paper, this meant 480 marks. He was also required to sign his name sixty times throughout these 480 sheets. The producers remarked that ‘we are always obliged to lend a considerable degree of assistance’, and one trader described how he set aside the labour of one of his workmen to ‘fix the paper’ for the excise officer to be able to stamp it more easily. 160 The position of the ‘EX’ mark on both Bourne-produced bottles in Figure 4.1 and Figure 4.4 indicated that he had added the ‘EX’ stamp into his own proprietary device: it appeared beneath the lower line of text on both examples. Similarly, this was the case on his personalised ‘Blacking Bottle’ stamp that incorporated Joseph Bourne’s own initials, ‘J.B.D.’ (illustrated in Figures 4.5 and 4.6). These suggest that that some proprietors, at least, added the

159 Appendix to Thirteenth Report of Commissioners of Inquiry into the Excise Establishment, p.108.
160 Fourteenth report of the Commissioners of Inquiry into the Excise Establishment, p.35.
state-required marks themselves rather than relying upon an excise officer to do so. It was after all, their production that would be destroyed or confiscated if they were found to have ‘evaded’ the tax through the officer’s failure to mark it properly. Powell complained of the inconsistencies in supervision between areas: the inspection of excised goods in London was characterised by a ‘very relaxed and irregular manner’ in contrast to Bristol.  

Ultimately, despite this compromise between producer and officer, the state retained ‘continuous control’ over its subjects: the marks were still produced for fear of the consequences for all parties concerned, and this was reinforced by the embedded culture of surveillance and monitoring throughout the entire organisational structure of the excise. This was fundamental to not only its smooth running but also to its legitimacy and authority. In this regard, the excise marks can be situated as evidence for Miles Ogborn’s argument for ‘a more nuanced analysis of configurations of power/knowledge, and of the strategic negotiations and actions that shaped them’ in the nineteenth century.

The repeal of the stone bottle duty took place within a context of reform of similar excises. Indeed, the 1834 legislation that abolished the tax on stone bottles also eradicated a duty on starch, sweet or made wines, mead and scaleboard. More were to follow in the next decade, with the duties on printed papers, candles and glass

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161 Appendix to Thirteenth Report of Commissioners of Inquiry into the Excise Establishment, p.108.
163 An Act for repealing the Duties on Starch, Stone Bottles, Sweets or Made Wines, Mead or Metheglin, and on Scaleboard made from Wood (1834).
removed amongst others. This was in keeping with a wider *laissez-faire* philosophy that had been adopted by the political elite in the 1820s and 30s. Radical campaigners too argued that the Excise was both unfair and invasive. Repeal did not mean that the state had lost control. Rather, it had consolidated it through over a century’s worth of close monitoring of its industries and subjects. This marked a new form of governing and governmentality, distinct from the state of the sixteenth and seventeenth centuries. As discussed in chapter two, the administrative systems put into place to generate tax and fiscal strength revealed that government was no longer the prerogative of an individual ruler, a sovereign entity. Instead, the modern state was constructed through the ‘ensemble of institutions, procedures, tactics, calculations, knowledges and technologies, which together comprise[d] the particular form that government has taken; the outcome of governing’.

5. Conclusion

It has become something of a cliché to state that only two things in life are certain: death and taxes. The latter, however, are not really a given. Their ‘naturalness’ is not questioned, although of course the levels set have been contested throughout history up to the present day. As Dean has remarked, an ‘analytics of government’ serves to break down the ‘naturalness’ of taxation. The marks of taxation such as the ‘EX’ stamps provide an opportunity for us to perform this analytics of government. Their

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164 An Act to repeal the Duties of Excise and Drawback on Candles (1831); An Act to repeal the duties and drawbacks of excise on paper printed, painted, or stained in the United Kingdom; and to reduce the duties, allowances and drawbacks on paper, button-board, mill-board, paste-board, and scale-board, made in the United Kingdom, of the first class (1836); An Act to repeal the Duties and Laws of Excise on Glass (1845).

165 Harling and Mandler, ‘From “fiscal-military” state to laissez-faire state, 1760-1850’.


incomprehensibility to many people meant that they passed unnoticed by the majority of people who came into contact with them; this included those who added them to the products. The production techniques of commodities and their methods of packaging, distribution and retail were all affected by the requirement to implement them. Yet state authority and control was situated within these marks: these symbols were powerful.

In this regard, the stamps were not dissimilar to the marks of state explored in chapter two upon proprietary medicines (and upon other stamp dutiable products that bore similar labels): these too conveyed powerful messages about the state and its strength. The need to mark products in a specific way to conform to the excise legislation produced the need for a scrupulous excise officer, in order to legitimise their demand on producers. It was evident from Powell’s testimony to the Inquiry of Excise Establishment into the glass excise that the lax nature of the London surveyors, when compared to the watchful eye of the Bristol officer, diminished the fairness and legitimacy of the tax. The material culture of taxation both in terms of excise as well as stamp duties enriches the historiography of the changes in state character from the seventeenth to nineteenth centuries so convincingly presented by Brewer, Ashworth and Daunton, who have collectively emphasised the importance of Britain’s fiscal strength to her position as a world power in the modern era. As Brewer has noted, the exciseman ‘was the symbol of a new form of government’. The marks required by the excise, which was the output of these men, also represented this new mode of governing.

168 Powell, Appendix to Thirteenth Report of Commissioners of Inquiry into the Excise Establishment, p.108.
These marks were a technology of fiscality: they were ways in which the government asserted its power and communicated its identity through fiscal measures and their associated practices. They also represented the intersection of institutions, organisations and ensembles that made up the ‘state’ in the Foucauldian sense. Excise marks were both signals of control over producers and emblematic of a fiscally strong state. Selected types of excise mark that used royal devices – the officer’s stamp in particular – were communications of nationhood. Excise marks on stone bottles and those found on other goods helped reiterate the state’s involvement in production processes through their repetition in virtually all commercial aspects of daily life, to a lesser extent to which medicine stamp duty labels, postage stamps and coinage did.

Just one per cent of a stone bottle’s surface area was occupied by the ‘EX’ mark; a ‘Blacking Bottle’ mark covered only two to three per cent. In this regard, they were indeed a ‘trifling matter’. Yet as this chapter has revealed, these marks represented a complex network of power and control that impacted upon the way in which mundane, everyday commodities were produced, sold and consumed as well as the way in which the state exercised and legitimised its claim to power.