



Figure 2.1, Dalby's Carminative<sup>2</sup>

In 1785, the *Public Advertiser* ran an advert for Dalby's Carminative, 'long established as a most safe and effectual Remedy' for gripe, wind and colic in children. Clearly worried by counterfeits – a theme explored in chapter one – the notice urged consumers to look for a new style label on the bottle, which stated, 'as prepared by his [Dalby's] Daughter Frances Gell', and sold by Francis Newbery. The notice also begged that 'as a Security against Counterfeits, all Purchasers will observe, that the name of "F Newbery"', is printed in the Stamp Labels, by Favour of the Commissioners of the Stamp Office, the Imitations of which will be a Capital Offence.'<sup>3</sup> An example of this stamp label, which read 'Value above 1s. / Not

<sup>1</sup> Testimony of Thomas Moat, in Mr. Finch, *Trial of Joseph Webb, for Manslaughter, at York Summer Assizes, 1834...* (London, 1834), p.84.

<sup>2</sup> York Castle Museum (hereafter YCM), 162/44, 'Dalby's Carminative bottle', (c.1860-1880).

<sup>3</sup> *Public Advertiser*, 21 October 1785, issue 16040.

exceeding 2/6', can be seen in Figure 2.1, pasted over the cork of a nineteenth-century bottle of Dalby's Carminative, held in York Castle Museum. The label indicated that the vendor had paid a tax of a few pence upon the medicine, as required by Act of Parliament from 1783 onwards. However, as the 1785 advertisement shows, it soon became appropriated by proprietors to imply government endorsement of their product.

As chapter one explored, proprietary medicine vendors utilised various methods of endorsement to boost the reputation of, and trust in, their product. These included testimonials and the display of medical pedigrees (whether fictitious or not) in order to 'borrow' the credibility of an already respected or powerful institution. Another means was the acquisition of the Royal Letters Patent. Only a fairly small number of proprietary medicines officially had permission to refer to this in their advertising spiel; a study of the adverts of the primary Yorkshire paper, the *York Courant*, over the eighteenth century indicates that the number of medicines that purported to hold letters patent increased gradually over the century. By 1770 the inclusion of 'Royal Letters Patent' had become standard in advertisements for medicines and as such, seemingly lost some of its lustre.

Royal patronage appeared to help the success of some medicine and indeed other branded goods; Josiah Wedgwood created dinner services for royalty all over Europe.<sup>4</sup> It added a certain gravitas, with the brand sharing part of the crown's

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<sup>4</sup> Neil McKendrick, John Brewer and J.H. Plumb, *The Birth of a Consumer Society. The Commercialisation of Eighteenth-Century England* (London, 1982), p.109.

reputation and character; as Christine Macleod has noted, the patent ‘lent a gloss of respectability and authority to a nostrum.’<sup>5</sup> Granting of the Royal Letters meant the patentee held fourteen years’ exclusivity on the manufacture of the product.<sup>6</sup>

However, gaining the Royal Letters was a double-edged sword. It gave the brand added kudos, but the granting of a patent usually meant disclosing the recipe of the medicine; something to which proprietors might be disinclined to acquiesce. Not only did they want to keep their formula secret, but they also did not want to reveal any of the more unsavoury ingredients such as mercury or opiates. This no doubt put many proprietors off acquiring the Royal Letters, or instead led them to divulge a fake recipe.

Instead, from 1783 until 1941, many proprietors utilised a different method to accord their product with ‘royal’ or state authority. As one can see in Figure 2.1, the medicine stamp duty required that a state-marked label be pasted upon every liable product. As this chapter will demonstrate, medicine revenue stamps were a form of government marking practice that complicates our understanding and interpretation of ‘branding’. It shows that these marks were not simply a communication between proprietors and final consumers. The labels communicated at least two messages. Firstly, they demonstrated that producers had paid a tax that was verified by Stamp Office inspectors. Secondly, on a broader level, these marks represented symbols of nationhood. Through their appearance on mundane commodities that were taken into people’s homes across the country on a daily basis, stamp duty labels contributed

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<sup>5</sup> Christine Macleod, *Inventing the Industrial Revolution. The English Patent System, 1660-1800* (Cambridge, 1988), p.86.

<sup>6</sup> John Styles, ‘Product innovation in early modern London’, *Past & Present* 168 (2000), p.150.

towards a process which enhanced the authority and power of the state through the repetition of a specific mark or emblem – a crown – throughout all areas of daily life.

Ephemeral in nature – they were intended to be destroyed upon opening of the medicine to prevent re-use – stamp duty labels were printed in large quantities, but would not survive on archaeologically recovered material. Extant medicines with the packaging intact are also relatively rare. One of the major medical collections in the UK, the Thackray Museum, holds just 32 examples of extant medicines with the stamp label attached, most of which originate from the mid or late nineteenth century. Happily for the student of non-textual material culture, however, the Stamp Office kept a register of each variation of ‘appropriated’ label that were printed especially for individual vendors. This collection is held by the British Library’s Philatelic Collections and encompasses hundreds of items. The chapter therefore makes use of not only curatorial examples of medicines that still hold traces of the label, but also a close reading of these proof labels.

## **1. Medicine stamp duty: an overview**

Medicine stamp duty has received, at best, sparse historical attention. The duty was introduced in the late eighteenth century alongside a number of other stamp duties upon an eclectic range of commodities including hats, perfumes, horses and gloves.<sup>7</sup> When discussed by historians, it has been considered a small part of the wider context of taxation. Martin Daunton has mentioned these duties as part of a range of measures

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<sup>7</sup> H. Dagnall, *Creating a Good Impression. Three Hundred Years of the Stamp Office and Stamp Duties* (London, 1994), pp.44-46, pp.55-62.

employed alongside excise duties and tariffs.<sup>8</sup> These aimed to boost the flagging Treasury, which was faltering after a costly war with America and the loss of its colonies. Although the medicine duty was one of the few introduced in the late eighteenth century that lasted longer than a few years, other historians of taxation have overlooked it entirely. Basil Sabine has analysed many stamp duties introduced in the 1780s, including matches, hair powder and silver plate, but not medicines.<sup>9</sup> More recently, Patrick O'Brien's study of the tax measures that funded the British effort in the revolutionary and Napoleonic era is limited to 'significant' taxes, those which generated at least £500,000.<sup>10</sup> Historians of medicine have also not dwelled at length upon the duty. Focusing upon its appropriation by patent medicine owners as a form of government endorsement, the duty has been discussed as part of the context in which orthodox medical practitioners sought to obtain professionalisation, through a clear demarcation between themselves and other, less scrupulous providers of healthcare products and services.<sup>11</sup>

## 1.1 The legislation<sup>12</sup>

Introduced and passed in 1783, the initial medicine stamp duty legislation was amended three times prior to the passage of the Medicines Stamp Act in 1812.

Intended to generate income to prop up an ailing economy, by the mid-nineteenth

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<sup>8</sup> Martin Daunton, *Trusting Leviathan. The Politics of Taxation in Britain, 1799-1914*, (Cambridge, 2001), p.33.

<sup>9</sup> B.E.V. Sabine, *A History of Income Tax* (London, 1966).

<sup>10</sup> Patrick Karl O'Brien, 'The triumph and denouement of the British fiscal state: taxation for the wars against revolutionary and Napoleonic France, 1793-1815', in Christopher Storrs (Ed.), *The Fiscal-Military State in Eighteenth-Century Europe. Essays in Honour of P.G.M. Dickson* (Farnham, 2009), p.168.

<sup>11</sup> Lori Loeb, 'Doctors and patent medicines in modern Britain: professionalism and consumerism', *Albion* 33:3 (2001), 404-425.

<sup>12</sup> As there were multiple pieces of legislation and successive amendments, they are summarised for ease of reference in Appendix 8.

century it was stated that the legislation's purpose was 'to protect patent medicines from the fraudulent substitution of quack compounds'.<sup>13</sup> The 1783 medicine stamp duty was not the first instance of state marking upon medical products; a tax on proprietary nostrums was introduced in Holland in 1624.<sup>14</sup> Prior to this, stamps of officialdom or authority had appeared on certain types of medicines that were deemed to have a high risk of counterfeiting, chiefly theriac, the manufacture of which was ordered to take place in public under official medical supervision in many regions.<sup>15</sup> Theriac, or Venetian treacle, was touted as a panacea for all ills. It required over fifty ingredients and took months to prepare. Some makers recommended that it be kept for twelve years before use to reach its full potency.<sup>16</sup> In Venice, authorised theriac was marked with official stamps. One example kept at the Science Museum reveals that these stamp intertwined religious imagery with text that confirmed that the medicine was the produce of 'the pharmacy of Our Lady'.<sup>17</sup> Theriac was also packaged in a specific manner to emphasise its authenticity.<sup>18</sup> The eighteenth- and nineteenth-century medicine duty revenue stamps that form the subject of this chapter, however, had a very different purpose. They did not offer any reassurances about the quality, origin or authenticity of the medicines to which they were affixed.

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<sup>13</sup> *Jackson's Oxford Journal*, 12 June 1830, issue 4024.

<sup>14</sup> George B. Griffenhagen, *Medicine Tax Stamps Worldwide* (Milwaukee, 1971), p.3.

<sup>15</sup> David Gentilcore, *Healers and Healing in Early Modern Italy* (Manchester, 1998), pp.113-115.

<sup>16</sup> J.P. Griffin, 'Venetian treacle and the foundation of medicines regulation', *British Journal of Clinical Pharmacology* 58:3 (2004), pp.317-318.

<sup>17</sup> Science Museum (hereafter SM), A683118, 'Theriac stamp, Venice, Italy' (1601-1800).

<sup>18</sup> Patrick Wallis, 'Consumption, retailing, and medicine in early-modern London', *Economic History Review* 61:1 (2008), p.46.

### 1.1.1 'Liable' products

The original 1783 Stamp Duty Act related only to those medicines that were sold under the authority of Letters Patent, arguably because they were 'peculiarly specified and on record, they could be easily distinguished and taxed.'<sup>19</sup> The Chancellor of the Exchequer, Lord John Cavendish, estimated in 1783 that the Act would generate £15,000 in its first year.<sup>20</sup> This was somewhat optimistic. As P.S. Brown's study of adverts for medicines in eighteenth-century Bath has demonstrated, of just over 300 medical products advertised, only between 41 and 45 held patents.<sup>21</sup> Furthermore, those that claimed to have Letters Patent frequently did not. As contemporary medicine owner Francis Spilsbury noted in 1785, 'had the number of medicines turned out equal to the appearance they form in a country newspaper to have been all patent ones, which fill a column of a paper, ranged under the title of MEDICINES by the KING'S PATENT, the act would have been clearly understood.' Instead, he asserted, only five medicines held a valid patent.<sup>22</sup>

The 1785 Medicine Duties Act acknowledged the fact that despite numerous nostrums being advertised 'By His MAJESTY'S Royal LETTERS PATENT', few proprietary medicine vendors actually held them.<sup>23</sup> As E.N. Alpe, a late-nineteenth-century legal expert on the duty commented of the legislation's history, 'the meshes of the net were wide enough to allow all the established nostrums, not strictly patent medicines, to

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<sup>19</sup> Francis Spilsbury, *Discursory Thoughts, &c. Disputing the Constructions of His Majesty's Hon. Commissioners and Crown Lawyers, Relative to the Medicine and Horse Acts*, Second Edition (London, 1785), p.4.

<sup>20</sup> *Whitehall Evening Post*, 24 May 1783, issue 5565.

<sup>21</sup> P.S. Brown, 'Medicines advertised in eighteenth-century Bath newspapers', *Medical History* 20:2 (1976), p.152.

<sup>22</sup> Spilsbury, *Discursory Thoughts*, p.4.

<sup>23</sup> Advert for Warren's Volatile Essence of Lavender, *York Courant*, 27 October 1772, issue 2455.

escape duty'.<sup>24</sup> So, the 1785 Act gave a broader definition of the relevant medicines. It stated that those medicines which held claims to secrecy or exclusivity, were advertised as 'Nostrums or Proprietary Medicines, or as Specifics, or otherwise' and those which held Letters Patent were all liable.<sup>25</sup> The committee in charge of the 1785 legislation estimated that the new Act would generate around £32,000 per year. This was criticised by Richard Sheridan, who pointed out that they could not hope for more than £28,000, but it was William Grenville who gave the more accurate prediction of £15,000 per year.<sup>26</sup> In fact, in 1786, the duty contributed just £12,608 to the Treasury.<sup>27</sup> In terms of revenue generation therefore it was not a major source of income. By contrast, duty on hair powder (instigated in 1786 and a licence to wear it was introduced in 1795) brought in a healthy £210,136 in 1796.<sup>28</sup>

As per the terms of the 1783 Act, unmixed medicines vended by a regular physician, apothecary or chemist and those drugs in the Books of Rates were excluded from all of these Acts. In order to clarify what medicines were subject to the legislation, a Schedule was attached to the 1785 Act, which detailed exactly which products were liable. This included a number of proprietary medicines such as Doctor James's Analeptic Pills, Squire's Elixir and Hamilton's Asthmatic Effluvia, as well as

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<sup>24</sup> E.N. Alpe, *Handy Book of Medicine Stamp Duty, With the Statutes and Appendices* (London, 1888), p.9.

<sup>25</sup> Medicine Duties Act (1785).

<sup>26</sup> *London Chronicle*, 4 May 1786, issue 4597.

<sup>27</sup> The National Archives (hereafter TNA), CUST 118/366, 'The Medicine Stamp Duties 1783-1936' anonymous report (n.d.), p.11.

<sup>28</sup> Great Britain. Parliament. House of Commons, *Accounts of Charges of collecting Duties on Hair Powder and Armorial Bearings, 1795-1800* (London, 1801), p.3. The report revealed that the income from the hair powder stamp duty declined considerably after this peak, although in 1799 it still generated more than the medicine duty, at £45,101.



confectionery that was advertised as beneficial to human health and known by generic names such as Lozenges of Tolu and Beaume de Vie.<sup>29</sup>

The 1785 Schedule listed 84 specific items. The legislation also stated that the duty applied not only to the named items in the Schedule but also to 'all Articles of like Qualities' – a vaguely worded definition that led to a great deal of uncertainty about whether items were dutiable. No doubt the intention in using vague terms was to subject as many vendors as possible to the terms of the Act. The case of R v Waldron (1800) demonstrated how sellers attempted to avoid the tax through creative interpretations of the medicine names listed in the Schedule. Waldron, a Navy surgeon, was prosecuted for selling an unstamped box of lozenges, marked 'Tolu Lozenges'. In his defence, he noted that the Schedule specified 'Lozenges of Tolu'. He, however, sold 'Tolu Lozenges'. The Stamp Office contested this:

Mr Knapp, and Mr Gurney, for the Stamp-Office,... asked whether it would be contended that “*Balaam's Ass* was not the *Ass of Balaam?*” That the form of the words at the top of the box were so contrived as to give the appearance of something not taxed, but the 16<sup>th</sup> Section [of the 1785 Act] extended to every mixture of Tolu that art could devise, if sold in the shape of lozenges.<sup>30</sup>

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<sup>29</sup> Schedule attached to Medicine Duties Act (1785).

<sup>30</sup> *Bell's Weekly Messenger*, July 27 1800, issue 222.

The case set a precedent: the report closed with the comment 'this decision will put at rest a long lasting contest between the Stamp Office and the Profession, and increase the Quack Medicine Revenue very considerably.'<sup>31</sup> It did not: the duty produced a paltry £14,056 in 1800 and £14,793 in 1801.<sup>32</sup>

As the Waldron case demonstrated, there was considerable uncertainty about exactly which items were subject to the duty. The Act roused chemists, druggists and apothecaries across Britain out of a long-standing antipathy towards one another. In 1802, a petition of the chemists and druggists of Plymouth was presented to Parliament who claimed that they were 'subjected to grievous burdens, inconveniences, and losses, arising... from the many doubts and difficulties in which the construction of several of the clauses in this Act is involved'.<sup>33</sup> Similar petitions followed from the chemists of Westminster and Barnstaple in 1803.<sup>34</sup>

The 'forced construction of the Sixteenth Clause' of the 1802 Act made liable for duty any items that could be sold for medical benefit. This included confectionery and bottled water amongst other articles, a point which would be reiterated in R v Waldron.<sup>35</sup> The clause was in fact so vaguely worded that it could be applied to nearly any medicine, a significant departure from the original 1783 Act which had specifically targeted those with Letters Patent. The 1803 Medicine Duties Act

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<sup>31</sup> *Bell's Weekly Messenger*, 27 July 1800, issue 222.

<sup>32</sup> TNA, CUST 118/366, 'The Medicine Stamp Duties, 1783-1936', p.11.

<sup>33</sup> Journals of House of Commons (hereafter HCJ), 29 November 1802.

<sup>34</sup> Debates of House of Commons (hereafter HC Deb), 3 March 1803; HCJ, 8 March 1803.

<sup>35</sup> Medicine Duties Act (1785).

addressed many grievances about the 1802 Act, which, it was perceived, had been rushed through Parliament.

Despite further attempts to clarify the liable items in 1803, 1804, 1812 and 1815, by 1830 the situation had not changed. The Schedule had ballooned to 530 from 200 in the 1802 Medicines Stamp Act, which dictated that medicines from abroad and cosmetic items that had formerly come under the jurisdiction of the Perfumery Act of 1786, such as tooth powders and dentifrices, also became subject to the medicine stamp duty.<sup>36</sup> The petitions continued.<sup>37</sup> The chemists and druggists of Lyme Regis complained that the wording of the Act was so loose that stamp duty could be applied to every item, branded or otherwise, and an updated Schedule of Medicines to be presented to Parliament was liable to 'be made by legal sophistry to embrace all the official preparations or articles of the Pharmacopoeia; so that the Petitioners will not be able to sell many medicines and drugs of well-known and long-approved character, whose reputation has been established for ages,... without exposing themselves to informations, penalties and prosecutions.'<sup>38</sup>

### **1.1.2 Duty levels and price amendments**

Ministers amended the legislation in order to encompass as many items – and to generate as much income – as possible. Each amendment was also an opportunity to alter the amount of duty owed. The tax incurred was variable and depended on the

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<sup>36</sup> TNA, CUST 118/366, 'The Medicine Stamp Duties 1783-1936', pp.13-14.

<sup>37</sup> *Hampshire Telegraph and Sussex Chronicle*, 14 June 1830, issue 1601.

<sup>38</sup> H CJ, 21 May 1830.

selling price of a nostrum. In 1783, for those medicines under the value of two shillings and sixpence, the duty was three pence. Those medicines which cost between two shillings and sixpence and under five shillings incurred a duty of sixpence, and for those sold at five shillings or higher the stamp duty was one shilling.<sup>39</sup> In 1785 this was amended to include more price bands. For medicine sold at less than one shilling the stamp duty was one and half pence; for those priced between one shilling and under two shillings and six pence, the duty payable was three pence. Medicines priced between two shillings and six pence and under five shillings incurred duty of six pence, and stamp duty of one shilling was payable on any medicine sold at five shillings or higher.<sup>40</sup>

The 1802 Act increased these duty bands even further by instigating seven different price levels of medicines, ranging from less than a shilling to over 50 shillings. For medicines priced below a shilling the duty remained the same at one and a half pence, as did the tax for medicines sold at one shilling to under two shillings and six pence. However, a new band was imposed for medicines priced between two shillings and six pence and under four shillings, with duty owed being set at six pence. Medicines priced between four shillings and less than ten shillings incurred duty of one shilling; those priced between ten and under twenty shillings incurred two shillings, and three shillings in tax was payable by those medicines priced between twenty and under thirty shillings. There was a large leap in the next proportion of tax owed for the next price band – ten shillings of duty – but the price band was a large one, as it ranged from between thirty to under fifty shillings. The top duty level imposed by the 1802

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<sup>39</sup> Stamp Duties Act (1783).

<sup>40</sup> Medicines Duties Act (1785).

Act was twenty shillings per item, which was payable on the most expensive medicines that sold at 50 shillings or higher.<sup>41</sup> These values remained constant until 1915, when the tax incurred by all price levels was doubled; more than a century after their inception, proprietary medicines were used once more to fund Britain's war effort.

### 1.1.3 Licenses

In addition to stamp duty on specific items, the 1783 Stamp Duty Act also stated that those selling these types of medicines would be compelled to pay the Stamp Office for an annual license in order to vend said drugs. Within London, the eighteenth-century hub of mail order proprietary medicines, and for people that resided 'within the Distance of the Penny Post', the licences cost twenty shillings a year. Outside London licenses were five shillings.<sup>42</sup> Though this remained constant in the 1785 Medicine Duties Act, the geographical range of the twenty shillings band was extended to include the city of Edinburgh.<sup>43</sup> The 1802 Act increased the duty on licences to 40 shillings for proprietors that resided inside London, Westminster, Southwark and Edinburgh; ten shillings for those residing in 'any City, Borough, or Town Corporate or in the Towns of Manchester, Birmingham, or Sheffield' and five shillings for proprietors in the rest of the country.<sup>44</sup>

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<sup>41</sup> Medicines Stamp Act (1802).

<sup>42</sup> Stamp Duties Act (1783).

<sup>43</sup> Medicine Duties Act (1785).

<sup>44</sup> Medicines Stamp Act (1802).

The legislation exempted Army and Navy surgeons that sold unmixed medicines from the need for a licence.<sup>45</sup> Parliament also considered whether to permit graduates in ‘physic’ of Oxford and Cambridge an exclusion from the licence, though ultimately they were not included after disagreement about whether graduates of the University of Edinburgh should be included.<sup>46</sup> As dictated by the 1783 Act, the Commissioners for the Stamp Office oversaw the issuing of licences, which were granted from the first of September every year and were required to be renewed ten days before their expiration date.

## **2. Medicine stamp duty labels**

These frequent amendments demonstrated that the government put considerable energy into the imposition of the Act, despite the ‘universal laugh’ produced by Cavendish’s proposal to tax medicines.<sup>47</sup> The Stamp Office was responsible for the implementation of the legislation. It produced the stamps that were affixed upon every medicine and appointed inspectors to check that proprietors correctly displayed the stamps. The overall effect of such a process was to control, through fiscal means, the display of these products. In so doing, the stamp duty, and the addition of this small label, shaped the way in which medicines were vended, distributed and sold.

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<sup>45</sup> Stamp Duties Act (1783).

<sup>46</sup> HC Deb, 25 June 1783.

<sup>47</sup> *Parker's General Advertiser and Morning Intelligencer*, 27 May 1783, issue 2045.

## 2.1 Medicine stamp duty label design

In order to prove that vendors had paid the required duty, labels were attached to containers. Between 1783 and 1801, vendors provided the Stamp Office with their own labels, which were then stamped and returned to them and attached according to the directions of the Commissioners.<sup>48</sup> The 1785 Act explained the process carefully: vendors were to send the 'Paper Covers, Wrappers, or Labels, made for inclosing such Packets, Boxes, Bottles, Phials, or other Inclosures, containing or intended to contain any such Drugs, Medicines, Medicaments, or other Preparations or Compositions aforesaid, with his, her, or their Name or Names, and any other particular Word or Thing printed thereon, to denote the Value at which the same are respectively intended to be sold..., in order that the same may be stamped with the several and respective Duties hereby directed to be imposed, and marked, impressed, and distinguished with such other Mark or Device as the said Commissioners shall direct...'.<sup>49</sup> Proprietors were required to purchase a set value of stamps at any one time, which in 1806 was £54 worth of stamps at a time, a considerable outlay, particularly for smaller sellers.<sup>50</sup>

At their introduction, the revenue stamps on proprietary medicines were a cruciform shape, unlike those on gloves, hair powder and other commodities taxed at the same time. Surviving examples of this design of label are extremely rare. A study of medical collections for this thesis has revealed that none have extant medicines with

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<sup>48</sup> Stamp Duties Act (1783), Medicine Duties Act (1785).

<sup>49</sup> Medicine Duties Act (1785).

<sup>50</sup> Proceedings of the Old Bailey Online (hereafter OBO), ref. t18060702-42, 'George Hall, Theft > grand larceny', 2 July 1806.

either intact or remnants of cruciform revenue labels.<sup>51</sup> The British Library's Philatelic Collections are therefore the only repository in the world with extensive holdings of this style of label.

In size, the cruciform stamps were 135mm square, with the arms of the labels being 20mm wide, and were printed initially in a chestnut colour on white paper, which wrapped around the medicine so that it was 'embalmed in red stripes'.<sup>52</sup> From 1800, they were also produced in black on white paper. The centre of the stamp, which comprised a circle containing an image of a crown with the monetary value of the duty in words around it, was affixed on the top of the medicine lid, cork or wrapping with the arms folded down each side. In this way, all four arms would be torn upon opening, which prevented re-use. In the late nineteenth century, the stamps included the instruction that 'This stamp must be affixed so that it is destroyed in removing the contents of inclosure'.<sup>53</sup> Upon the two horizontal arms of the earlier labels, across the crown were the words 'STAMP' and 'OFFICE' on opposing ends, as well as 'DUTY' on the left arm and a space for the proprietors' name on the right hand side. In 1878, on most labels this was supplanted by 'INLAND' and 'REVENUE' on the opposing arms, to reflect the Board of Stamps' transition into the jurisdiction of the Inland

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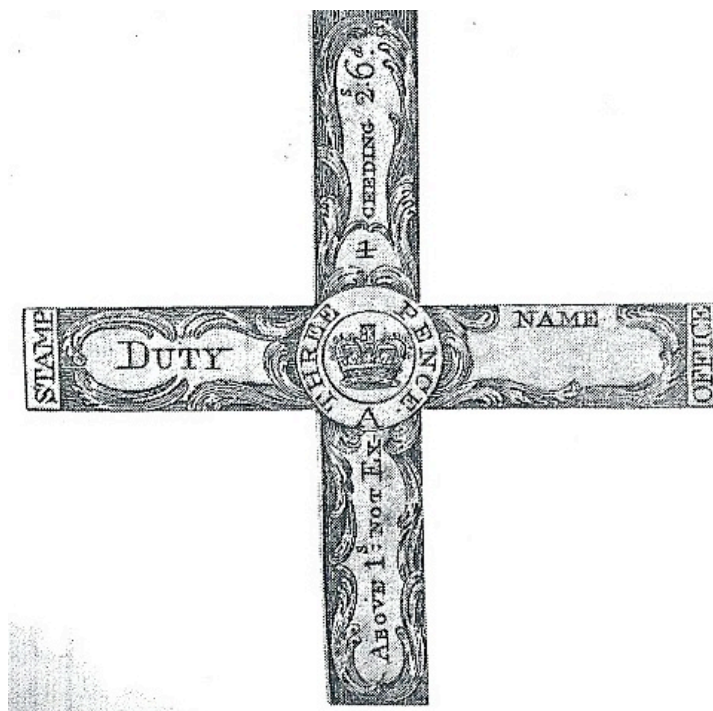
<sup>51</sup> This has included the collections of the Museum of the Royal Society of Pharmacists, the Wellcome Collections and the Thackray Museum.

<sup>52</sup> Spilsbury, *The Power of Gold Displayed! In the Humane Proposal of the Right Hon. William Pitt, Chancellor of the Exchequer, to Bring Forward an Act to put his Majesty in the disagreeable situation of signing a Decree, that no Sick or Lame Person, or Diseased Cattle, in Great Britain, shall have a Medicine of Repute without paying a Tribute*, Second Edition (London, 1785), p.6; Roger G. Booth, *Catalogue of the Revenue Stamps of the UK, Isle of Man, Channel Islands and Eire*, Third Edition (n.p., 1990), p.337.

<sup>53</sup> Griffenhagen, *Medicine Tax Stamps Worldwide*, p.11.



Revenue.<sup>54</sup> The vertical arms detailed the liable taxation band in which the medicine fell into, for example ‘Above 1s. not Exceeding 2s.6d.’<sup>55</sup>



*Fig. 2.2, cruciform medicine stamp duty label<sup>56</sup>*

Between 1797 and 1802, the shape of the labels was amended to an oblong. It was attached to the product in a similar manner, with the circled crown in the centre of the label still positioned in the centre of the opening of the medicine. It was not expressly stated in the Board of Inland Revenue Stamping Department Archive's records why this change was deemed necessary, but the Registers of the Stamp Office demonstrate that more labels could be printed per page in the rectangular shape than in the cross

<sup>54</sup> Dagnall, *Creating a Good Impression*, p.61.

<sup>55</sup> British Library (hereafter BL) Philatelic Collections, Board of Inland Revenue Stamping Department Archive (hereafter BIRSDA), List 6, Volume 9, 1802-20.

<sup>56</sup> Taken from Griffenhagen, *Medicine Tax Stamps Worldwide*, p.6.

format. Whereas between four and six cruciform labels appeared per B4-sized page in these volumes, at least ten oblong labels fitted per sheet.<sup>57</sup> In 1802, the single rectangular labels were available in two different sizes, which ranged from between 94mm to 99mm and 125mm to 144mm.<sup>58</sup> This reflected the need to accommodate the plethora of packaging shapes that proprietary medicine vendors enthusiastically employed. By 1839, the norm was to print twelve labels per page in two columns, engraved individually as opposed to using one plate with six labels on it, although this changed later in the century, with sheets being produced with ‘identical cutout components and identical engraving’.<sup>59</sup> The labels were not perforated until 1907, which suggested that somebody – whether an employee of the Stamp Office or the proprietors themselves – would have to cut the labels out.<sup>60</sup> It is obvious that this would have been a far quicker operation if the labels were oblong rather than cruciform. The stamps were also un gummed, requiring proprietors to stick them on themselves.

This was apparently the preferred method. After consultation with some of the largest vendors early in the twentieth century about this issue, the consensus was to keep the labels this way. Wealthy and influential medicine proprietors, including Thomas Beecham, Thomas Holloway and Francis Newbery, all concurred. Newbery commented that ‘we think it much better that the medicine-stamps should be supplied un gummed as hitherto, as we find this much more convenient for affixing them to the

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<sup>57</sup>BL Philatelic Collections, BIRSDA, List 6, Volume 9, 1802-20.

<sup>58</sup> Griffenhagen, *Medicine Tax Stamps Worldwide*, p.11.

<sup>59</sup> Geoffrey Eibl-Kaye, ‘Compound plate printing: a gem in the RPSL Museum’, *London Philatelist* 113 (2004), p.331.

<sup>60</sup> Griffenhagen, *Medicine Tax Stamps Worldwide*, p.11.

various packages, especially the smaller ones.’<sup>61</sup> The *Chemist and Druggist* reported that the Board also preferred to leave the decision to vendors: ‘it is...open to the trader to use gum or any other adhesive agent he may think fit, but the responsibility rests with him if the stamp becomes detached from a package and the medicine is sold unstamped.’<sup>62</sup> Presumably the chief concern on the part of the Board here was that vendors would blame any unstamped medicines on the shoddy gum that came ready-applied. Rather than open themselves up to such accusations, the Stamp Office opted that the responsibility for affixing the duty labels remained with the proprietors.

The labels themselves were miniature works of art. In addition to the highly detailed crown in the centre of the label, until 1822 the text on the stamp was ornately decorated around the edges with foliage and scroll-like devices, not unlike those seen on bank notes or trade cards of the eighteenth-century.<sup>63</sup> As with the motifs that appeared on clay tobacco pipes – discussed in chapter five – these performed both a decorative and security function. The intricate nature of these motifs would have required considerable skill to copy convincingly. An example is shown in Figure 2.3.

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<sup>61</sup> *Chemist and Druggist*, 7 August 1909, p.259.

<sup>62</sup> *Ibid.*, p.259.

<sup>63</sup> See: Vincent Duggleby, *English Paper Money. 300 Years of Treasury and Bank of England Notes 1694-1994*, Fifth Edition (London, 1994), pp.32-36, for images of eighteenth-century bank notes. For a sample of eighteenth-century trade cards and their decorations, see the Waddeson Manor Trade Card Collection: [http://www.waddeson.org.uk/searchthecollection/trade\\_cards\\_index.html](http://www.waddeson.org.uk/searchthecollection/trade_cards_index.html) (accessed October 2011). See also the Banks and Heal Collections held by the British Museum’s Department of Prints and Drawings.



*Fig. 2.3, pre-1822 medicine stamp duty label (chestnut)*<sup>64</sup>

As an additional protective measure, the labels also included letters or numbers to indicate to Stamp Office employees the copper plate and die number used in order to create that stamp. Plates wore easily due to their soft copper nature and the repetitive nature of their use. This required ‘date cuts’ to mark not only the plate or die used, but also whether it had been repaired. Again, this was to combat fraud and forgery of stamps. Date cuts were small symbols that were added to the number or letter of the plate that was located in the centre of the stamp underneath the crown. The first repair was indicated by a strikethrough across the number; the second, shown by half semi-circles attached to the end of the strikethrough; and the third amended these half semi-circles by making them fully semi-circular.<sup>65</sup> In Figure 2.3, the number ‘16’ beneath the crown is depicted with a small line running through it, which indicated multiple amendments had taken place upon that plate.

These were not stringent enough methods to deter forgery or fraud of the medicine stamps. In 1823, the Stamp Office began to employ the Congreve compound plate

<sup>64</sup> Thackray Museum (hereafter TM), Philatelic Collection, Medicine Stamp Duty Label Volume, ‘medicine stamp duty label’ (c.1800-c.1820).

<sup>65</sup> Griffenhagen, *Medicine Tax Stamps Worldwide*, p.9, includes illustrated examples.

printing process in order to create its revenue stamps.<sup>66</sup> This entailed ‘two dies separately inked, in different colours, and brought together when the impression is taken’.<sup>67</sup> This made it easier to detect fake stamps, as without a Congreve press it was difficult for would-be fraudsters to perfectly match the two different-coloured plates together. Any forgery would most likely have a slight blur, rather than overlapping perfectly. Henry Cole, who in 1839 had proposed to the Treasury the benefits of using the Congreve method in order to print postage stamps, drew attention to the fact that the multi-coloured nature of the process would be an excellent anti-forgery device. As he wrote, ‘the colours blue and red, are selected because either one destroys the other by accidentally overlaying it an effect likely to follow in any clumsy imitation’.<sup>68</sup>



*Fig. 2.4, medicine stamp duty label (Congreve compound press printing method)*<sup>69</sup>

Congreve-printed stamps were therefore multi-coloured; the method was in fact capable of printing three different colours at once. Once the Congreve system had

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<sup>66</sup> This was named for the patentee, William Congreve, who intended the system to be used for the purposes of printing secure bank notes. As Dagnall has pointed out, he did not invent the process: H. Dagnall, *Paper Duty Labels*, (London, 1988), p.1.

<sup>67</sup> Eibl-Kaye, ‘Compound plate printing’, p.327. See also H. Dagnall, *The Taxation of Paper in Great Britain 1643-1861. A History and Documentation* (Edgware, 1998), pp.121-136.

<sup>68</sup> Henry Cole quoted in Eibl-Kaye, ‘Compound plate printing’, p.327.

<sup>69</sup> TM, Philatelic Collection, Medicine Stamp Duty Label Volume, ‘medicine stamp duty label’ (c.1823).

begun to be used, medicine stamps were red and blue printed upon white paper. Label sizes became more standardised as a result of this method: the smaller of the two was a rectangle measured 100mm in length, and the larger measured 135mm.<sup>70</sup> The scrolls of the earlier designs were replaced with intricate background geometric patterns of both colours, which were even more difficult to forge without detection, depicted in Figure 2.4.<sup>71</sup> Surviving examples of counterfeits are often easily identified due to the fact that there are large gaps between the different colours, as seen in Figure 2.5. A further lapse in authenticity could also be depicted by the lack of die number.<sup>72</sup>



Fig. 2.5, counterfeit medicine stamp duty label<sup>73</sup>

## 2.2 Appropriated stamps

From its earliest stages, the Stamp Office made provisions for individual proprietors to include their own name within the stamp. Although unappropriated or blank stamps

<sup>70</sup> Griffenhagen, *Medicine Tax Stamps Worldwide*, p.9.

<sup>71</sup> The multicoloured background of medicine stamp duty labels is very similar to that used on paper duty labels of the period; for an example, see Dagnall, *The Taxation of Paper in Great Britain 1643-1861*, p.x.

<sup>72</sup> More fraudulent medicine labels of both pre- and post-Congreve method can be seen in Marcus Samuel, 'American imitations of British medicine stamp duty labels', *Philatelic Journal of Great Britain* (December 1970), 108-109.

<sup>73</sup> TM, Philatelic Collection, Medicine Stamp Duty Label Volume, 'counterfeit medicine stamp duty label, trefoils type' (c.1823-1849).

were not unusual, it became standard practice for manufacturers or vendors to incorporate their proprietary mark in the stamp duty label, in what are known as ‘appropriated designs’. Names were always placed in a designated space on the right hand arm of the label. Details of the registered names were kept in the Stamp Office Day Books. These varied from just a proprietor’s name to the name of the product and address as well. One volume of proof stamps registered in the Stamping Department Archive for 1852 contained variations such as ‘Michael Beetham, Chemist’; ‘Platts Syrup of Horehound’; and ‘W Miller // Tithebarn Street // Liverpool’.<sup>74</sup> The printing of these stamps was closely controlled from production to delivery. An order from ‘Mr Legoux Distributor of Medicine Licences and Labels, [to] deliver the Stamps in the Name of James Dalby to W. Nix and Mr Dalby's order' was rescinded just three days later.<sup>75</sup>

Initially, stamps were sent to proprietors to mark and then returned to the Stamp Office to be authorised. This was inefficient and time-consuming. The 1802 Medicines Stamp Act streamlined the process so that the Commissioners produced the stamps at Somerset House where the Stamp Office was located, for which vendors applied and then affixed to the medicine themselves. Figure 2.6 depicts a sample blank appropriated stamp with the space shown for proprietors’ details to be inserted. It was a simple enough process to change this part of the plate with different ‘plugs’ for each proprietor.<sup>76</sup>

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<sup>74</sup> BL Philatelic Collections, HM Customs and Excise Collection (hereafter HMCE), ‘Fiscal Stamps of the UK Registration Sheets to 1827 – 1901 end of Victoria; Patent Medicines, Vol. 14 (1852)’: 30 August 1852; 8 September 1852; 6 January 1853.

<sup>75</sup> TNA IR 72/2, Commissioners Orders, 14 November 1818, and 18 November 1818, p.353.

<sup>76</sup> Alan Humphries, pers. corres. (January 2012).



*Fig. 2.6, a sample blank appropriated stamp label<sup>77</sup>*

For much of the nineteenth century, the proprietor's details were printed in the same font as used by the Stamp Office. A specimen label from 1802 that included the inscription 'R Johnston, Greek Street, Soho Square' was printed in the same font as the details about the value of the duty. This continued even when the Congreve printing process was employed from the 1820s and remained the case fifty years later, as the 1872-style Beach and Barnicott label for the Poor Man's Friend ointment pictured in Figure 2.7 demonstrates. The most significant revisions to the labels came in the 1880s, when proprietors were able to replicate their own marks perfectly and integrated signature devices and different fonts, as seen in Figure 2.8.<sup>78</sup>

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<sup>77</sup> TM, Philatelic Collection, De La Rue Proof Pull Volume, 'medicine stamp duty label', (pre-1864 design).

<sup>78</sup> These changes are traced in Griffenhagen's *Medicine Tax Stamps Worldwide* which illustrates examples of the changing label styles: p.9 and p.21 show the R. Johnston label from 1802; p.9 and p.15 show labels from the 1820s-1880s; and p.26 illustrates three later stamps for Warner's Safe Remedies and Zam-Buk, which date from 1885 onwards and use non-Stamp Office font and typesets.





*Fig. 2.7, 'Beach and Barnicott' appropriated medicine stamp duty label<sup>79</sup>*



*Fig. 2.8 'Zam-Buk' appropriated medicine stamp duty label<sup>80</sup>*

Two other key amendments were made to the labels. The 'Stamp Office' marks were gradually replaced with 'Inland Revenue' as a result of a change in the administration of the stamp duties to the newly-created Board of Inland Revenue in 1864. In 1885, the disclaimer 'This stamp implies no government guarantee' appeared upon the stamps for the first time, either across the entire breadth of the stamp, or around the crown. Examples of both, which were briefly produced concurrently between 1885 and 1887, are shown in Figure 2.9. The latter design, in which the disclaimer appeared around the crown, was to be replicated with various slight amendments, until the repeal of the duty in 1941.

<sup>79</sup> TM, Philatelic Collection, Medicine Stamp Duty Labels Volume, 'medicine stamp duty label' (c.1860s).

<sup>80</sup> TM, Philatelic Collection, Medicine Stamp Duty Labels Volume, 'medicine stamp duty label' (c.1885-1900).



*Fig 2.9, two medicine stamp duty labels*<sup>81</sup>

### **2.3 Monitoring and inspection**

Much like with other revenue marks on commodities, such as the excise stamps discussed in chapter four, the government implemented a system of inspection of medicine stamp duty labels. Stamp Office inspectors made spot-checks on premises but they also encouraged the consuming public to inform them of any evasions or deviations, from the display of the stamps or of the use of suspected counterfeits. Informants were entitled to a share of any monetary penalty as a reward for their vigilance, a fact that some disgruntled chemists and druggists considered a ‘most detestable system of harrying tradesmen’.<sup>82</sup>

<sup>81</sup> TM, Philatelic Collection, Medicine Stamp Duty Labels Volume, ‘medicine stamp duty label’ (c.1885); ‘medicine stamp duty label’ (c.1897).

<sup>82</sup> “‘Truth’ on Medicine Stamp Acts’, *Chemist and Druggist*, 22 July 1893, p.102.

A lengthy diatribe in the *Chemist and Druggist* journal in 1893 described an encounter from ‘an emissary of Somerset House [where the Inland Revenue, by that time responsible for collecting the duty, was based]’, who apparently deliberately requested a medicine from a shop assistant that he could see did not display a government stamp. As a result, the shop owner found ‘he had incurred penalties to the amount of about 50*l.* for omitting the three-halfpenny stamp.’ As the writer went on to note, items liable to duty were often only stamped when they were to be imminently purchased; ‘[the average chemist] does not want to put stamps on bottles which is not likely to sell’. Ultimately, there was a feeling that the Inland Revenue were setting a ‘trap’ in motion in their surveillance of the duty’s application.<sup>83</sup>

Having one’s proprietary details added to the stamp was a tightly controlled process: William Linley, a solicitor for the Stamp Office stated to the Old Bailey during a trial concerning forged medicine stamp duty labels, that proprietors ‘apply to the board to have their own name on; it [the stamp] is made by our engraver, and it is kept in my custody’.<sup>84</sup> Linley also noted that vendors were only allowed to use ‘their own name’ on the stamps, so counterfeiters could not obtain genuine Stamp Office labels with another proprietor’s details upon.<sup>85</sup> Despite such allegedly tight controls, philatelist Roger Booth’s analysis of British revenue stamps has illustrated that the names in the Stamp Office Day Books did not correlate exactly with names on the printed labels.<sup>86</sup>

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<sup>83</sup> “‘Truth’ on Medicine-stamp Acts’, *Chemist and Druggist*, 22 July 1893, pp.101-102.

<sup>84</sup> OBO, ref. t18120115-3, ‘Thomas Collicott, Deception > forgery’, 15 January 1812.

<sup>85</sup> *Ibid.*

<sup>86</sup> Booth, *Catalogue of the Revenue Stamps of the UK*, p.338.

By contrast, Linley's testimony to the Old Bailey implied that whatever appeared in the books would be faithfully reproduced in the stamps themselves.<sup>87</sup>

Just as the printing of the stamps was tightly controlled, so too was the destruction or declaration of accidentally spoiled stamps. The procedure was complex and protracted. Proprietors could exchange old stamps for new ones if they had been accidentally damaged when applying them to medicines, or if the nostrum itself had been destroyed 'and when, as sometimes happens, there is no demand for a medicine, and the stamped stock is unsaleable.'<sup>88</sup> In these instances, proprietors made applications for allowance, in writing to the Commissioners of the Inland Revenue at Somerset House. If the proprietor was a London resident they had to attend Somerset House personally to make a declaration to an officer of the Inland Revenue. If the retailer resided elsewhere, they had to make this statement to a local collector or distributor.<sup>89</sup> The government perceived the stamps to have a real cash value so controlled the process very carefully indeed.

## 2.4 Penalties

Evasion of the medicine stamp duty, either through simply not paying it or re-using labels was usually punished by a fine. One report to Parliament stated that 381 people had infringed upon the Act in various ways between 1815 and 1830.<sup>90</sup> In 1805, an attorney was found guilty of the extortion of two medicine vendors who had failed to

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<sup>87</sup> OBO, ref. t18120115-3, 'Thomas Collicott, Deception > forgery', 15 January 1812.

<sup>88</sup> Alpe, *Handy Book of Medicine Stamp Duty*, p.37.

<sup>89</sup> Ibid.

<sup>90</sup> *Jackson's Oxford Journal*, 12 June 1830, issue 4024.

affix the stamp duty labels on their supplies of Fryar's Balsam, a medicine that was expressly mentioned in the Schedule attached to the Acts and at Bow Street in 1800, 'several Informations [were] brought at the suit of the Stamp Office, against persons selling Quack Medicines, without being duly licensed, and having stamp labels on them'.<sup>91</sup> In 1808, Mr Hanson, the Solicitor of Stamps, requested to his counterpart William Cooper, Solicitor of Customs, that he look into some unstamped medicines bound for Bermuda:

'It having represented to His Majesty's Com[ptroller] of Stamp Duties, that a lease of Medicine consisting of 2 Dozen Spilsbury's Drops, 3 Dozen Houghton's, 2 Doz Turlington's, sent from the Warehouse of Mr Ward of Bread St about October last, to the Custom House to be shipped for Exportation... to Bermuda, were opened by the Searchers for Examination, when it appeared that the last two Articles were packed without Stamps...'<sup>92</sup>

As all medicines were required to be stamped by the first and original vendor of the medicine, for such a number of Houghton's and Turlington's to be shipped required considerable oversight on the part of the vendors, making this quite likely to be a case of deliberate evasion. Failure to pay the stamp duty on medicine or licences through evasion such as the Bermuda case resulted in steep fines of 10*l.* per item or 20*l.* per licence; re-using stamp duty labels also incurred a fine of 20*l.* A report prepared by

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<sup>91</sup> *True Britain*, 13 September 1800, issue 2412; *R v Southerton* (1805).

<sup>92</sup> TNA, IR/43/1, Board of Stamps: letter books, 25 November 1807- 13 October 1808, 'Copy of a letter from the Solicitor to the Comptroller of Stamp Duties to Wm Cooper Esq Str of Customs', 28 June 1808.

the Stamp Office revealed that between June 1829 and March 1830, 355 people were reported for infringements concerning the medicine duty. 244 – 69 per cent – had failed to purchase a licence. Only 21 per cent of those reported had not displayed a stamp on a medicine. The remainder, just ten per cent, were found not to have purchase a licence and had not displayed stamps. In a handful of cases (8 per cent), the charges were dropped, but otherwise the proprietors or vendors paid a fine of no more than 8*l*. No further action was taken in any of these instances, despite the fact that this list contained the occasional repeat offender.<sup>93</sup> Penalties were not, therefore, severe. For a first offence, the amounts owed might be reduced, as in an 1893 case of unstamped medicines by Miles Beck, a travelling medicine proprietor at Halifax, who was fined £20 for ‘vending four separate medicines without having stamped labels affixed thereto’. This was halved to £10, which Beck paid immediately.<sup>94</sup>

Counterfeiting of stamps was a different matter altogether. In 1812 Thomas Collicott, a medicine vendor in Southwark, was tried for two counts of altering the stamp duty label on two products, Dr Jebb’s Anti-Bilious Pills and Dalby’s Carminative.<sup>95</sup> During the course of his trial his assistant, Mary Louisa King, described how Collicott had instructed her to ‘cut out the centre part [of the stamp] with Jones, Bristol on them; I was to paste them on [to the bottles and boxes], and the sealing wax was to fill up the

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<sup>93</sup> Great Britain. Parliament. House of Commons, *Exchequer Informations. Return of all Exchequer Writs Issued by the Solicitor of Stamps, Against Persons Dealing in Drugs or Chemical Preparations or Compositions, Under the Medicine Duty and Stamp Acts, from 21 June 1829 to 1 March 1830 Inclusive* (London, 1830). Repeat offenders included J.H. Glaisyer, who was fined £4 for vending medicines without a licence, but caught again later in the year, see p.2 and p.8. 54 cases had no outcome stated and were presumably ongoing at the time of the report’s publication.

<sup>94</sup> ‘Unstamped quack medicines’, *Chemist and Druggist*, 5 August 1893, p.216.

<sup>95</sup> OBO, ref. t18120115-3, ‘Thomas Collicott, Deception > forgery’, 15 January 1812; OBO, ref. t18120219-54, ‘Thomas Collicott, Deception > forgery’, 19 February 1812.

part where Jones and Bristol had been on it'.<sup>96</sup> The style of label that Collicott and King altered is depicted in Figure 2.3. Their handiwork was clearly skilled: Linley stated of the forged stamps that they were such a 'very good imitation' of genuine stamps that he admitted 'I might buy them myself'.<sup>97</sup>

The judgement from Mr Justice Grose stated that even if Collicott had not produced an entirely new counterfeit label, but instead had altered an existing stamp, it was nonetheless considered a forgery.<sup>98</sup> Tampering with an official mark was considered an extremely serious matter that had consequences beyond simple concern for revenue generation. Collicott was convicted for deception by forgery, a crime that at that time carried the death penalty. This was later mitigated to transportation.<sup>99</sup> This was not so much a reflection of how serious Collicott's crime was viewed to be. Randall McGowen has demonstrated that forgery cases increased in frequency throughout the long eighteenth century and that contrary to established historical interpretations of lenient sentencing in forgery cases, judges instead revealed 'a concern to uphold the effectiveness of deterrence in the face of an alarming crime.' The majority of people convicted of forgery in the eighteenth century were executed. However, McGowen does not discount the 'scope for individual initiative' permitted

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<sup>96</sup> OBO, ref. t18120115-3, 'Thomas Collicott, Deception > forgery', 15 January 1812.

<sup>97</sup> Ibid.

<sup>98</sup> OBO, ref. o18120513-1, 'Old Bailey Proceedings supplementary material, Thomas Collicott, George Hammond', 13 May 1812.

<sup>99</sup> *Colonial Secretary Index, 1788-1825 – Coleman, S to Collier, E*  
[http://colsec.records.nsw.gov.au/indexes/colsec/c/F11c\\_cl-col-14.htm](http://colsec.records.nsw.gov.au/indexes/colsec/c/F11c_cl-col-14.htm) (accessed May 2009).

by the eighteenth-century penal code.<sup>100</sup> Collicott was lucky; due to the ‘highly discretionary nature’ of *ancien regime* law, he avoided capital punishment.<sup>101</sup>

By the end of the nineteenth century, the government took a more lenient approach to tampering with the medicine stamps. The *Chemist and Druggist* reported the case of a Wolsingham chemist charged with selling a patent medicine in bottles that ‘bore a stamp very similar to the Government stamp.’ It was determined that he had not intentionally defrauded the government and he escaped a custodial sentence, although he was fined 50 shillings and eleven shillings in costs.<sup>102</sup> His more lenient punishment reflected not only changes in the legal system and perceptions of forgery, but also a lack of concern about the way in which government marks could be appropriated, something that had changed considerably over the nineteenth century.

Until the repeal of the ‘Bloody Code’ in the 1830s, penalties incurred for forgery of stamp duty labels had been situated within an established historical context. The death penalty was applicable to the forgery of revenue stamps on other commodities such as playing cards, dice or paper. The harsh punishment meted out to anyone who fraudulently created one of these marks reflected the authority and power communicated by these labels. First and foremost, the stamp duty labels were a signal

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<sup>100</sup> Randall McGowen, ‘Forgery and the twelve judges in eighteenth-century England’, *Law and History Review* 29:1 (2011), pp.225-226.

<sup>101</sup> Peter King, ‘Decision-makers and decision-making in the English criminal law, 1750-1800’, *Historical Journal* 27:1 (1984), p.25; for more discussion on the flexible nature of the eighteenth-century criminal justice system, see: Robert B. Shoemaker, *Prosecution and Punishment. Petty Crime and the Law in London and Rural Middlesex, c.1660-1725* (Cambridge, 1991); Joanna Innes and John Styles, ‘The crime wave: recent writing on crime and criminal justice in eighteenth-century England’, *Journal of British Studies*, 25:4 (1986), 380-435.

<sup>102</sup> ‘Excise prosecutions’, *Chemist and Druggist*, 9 October 1897, p.595.



for Stamp Office inspectors that proprietors had paid the tax. Perhaps more importantly in the earliest days of the tax, in addition the stamps contributed to and perpetuated a deliberate construction of British ‘nationhood’. They reinforced the state’s authority through the use of loaded imagery such as the crown.

### **3. A technology of fiscality: power, authority and state formation**

Medicine stamp duty labels, then, displayed prominent symbols of sovereignty and national identity. Like other fiscal marks or ‘brands’, these have been overlooked by historians of branding in favour of proprietary devices. However, these symbols have a relevance for a wider historiography and broader discussions about national identity and power and contribute towards interpretations of the formation and nature of the modern state. The labels, their imagery and the legal requirement to place them, revealed the intricate balance of power distributed between sovereign, Parliament and the professional expert. As John Barrell has demonstrated of the hair powder tax (passed at the same time as medicine stamp duty), what was intended as a purely fiscal measure had far-reaching implications.<sup>103</sup>

#### **3.1 ‘Banal nationalism’ and the appropriation of stamp duty labels by patent medicine proprietors**

The introduction to this thesis asserted that many marks and emblems of statehood often pass unnoticed, contributing towards what Michael Billig calls a ‘stealth-like’

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<sup>103</sup> John Barrell, *The Spirit of Despotism. Invasions of Privacy in the 1790s* (Oxford, 2006), pp.145-209.

construction of modern nationalism. These include coins, bank notes and flags.<sup>104</sup> Stamps too are among those objects that portray nationalistic messages. Postage stamps in particular have been analysed to reveal their role as communicators of a state's intentions - sometimes deliberately so, others inadvertently. They show specific issues faced by governments, or simply represent the image that a state wishes to portray about itself. As Keith Jeffery has noted, they have been described variously as 'a piece of national advertising more widely circulated than any other' by Nicholas Pevsner and as 'silent ambassadors of national taste' by W.B. Yeats.<sup>105</sup> The constant repetition of these symbols, and constant handling of these symbols in the form of coins and stamps on products that people took into their homes and kept on their person, reflected the material realisation of nationalistic identities, whether recognised or not. As Yair Wallach has remarked of stamps, 'nationalist discourse is woven into daily experience through the language and symbols that appear in the seemingly unremarkable fabric of everyday life.'<sup>106</sup> That which passes unremarked upon, the everyday and the custom, are often the most powerful communicators of a nation's identity.

Historians have overlooked the postage system in terms of its importance to wider historiographies of colonialism.<sup>107</sup> Revenue stamps have been similarly overlooked by historians of taxation. This is partly due to a preference for non-material culture methodologies and approaches. The incorporation of the material culture of taxed

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<sup>104</sup> Michael Billig, *Banal Nationalism* (London, 1995), p.41.

<sup>105</sup> Nicholas Pevsner and W.B. Yeats quoted in Keith Jeffery, 'Crown, communication and the colonial post: stamps, the monarchy and the British Empire', *Journal of Imperial and Commonwealth History* 34:1 (2006), p.46.

<sup>106</sup> Yair Wallach, 'Creating a country through currency and stamps': state symbols and nation-building in British-ruled Palestine', *Nations and Nationalism* 17:1 (2011), p.130.

<sup>107</sup> Jeffery, 'Crown, communication and the colonial post', p.47.

goods, however, forces one to address the impact of revenue labels upon histories of tax. It is also as much to do with a 'blindness' to something that it is so embedded in our consciousness that we do not see it as something to be studied. This is the 'branding' of state identity at its most pervasive.

The circumstances in which the stamp duties of the 1780s were instigated were particularly strained. Their intention was to strengthen the faltering British state. Medicines and a range of other mundane commodities became part of a broad drive aimed at generating revenue. Furthermore, the dent sustained by the British state after the War of Independence needed to be recovered quickly, not only in terms of finance, but also in terms of reputation, self-esteem, and nationhood, if the government was to maintain control after such a great loss. As John Brewer has convincingly argued, the modern British state was formed as a result of the British response to war throughout the eighteenth century, which was fundamentally tied to its fiscal power: the fiscal-military state. This was only achieved through the adoption of an increasingly bureaucratic centrally administered apparatus of state.<sup>108</sup>

Accordingly, consumption was harnessed to generate revenue. It also perpetuated a specific symbol of British nationhood through the imagery of the stamp duty label.

The number of objects that bore symbols of sovereignty mushroomed in the 1780s: hair powder, hats, gloves, coaches, perfumes, medicines and bills of exchange.

Stamped licences were further required to keep post-horses, male servants and dogs.

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<sup>108</sup> John Brewer, *The Sinews of Power. War, Money and the English State, 1688-1783* (London, 1989), pp.64-87.

Many of these required similar looking duty labels to the rectangular medicine label depicted in Figure 2.3, with scroll-like foliage decorating the arms and date cut symbols used to identify plate numbers. Most importantly, these devices all featured a highly detailed crown as its central focus, a symbol of sovereignty and national identity.<sup>109</sup> This built upon the established pictorial vocabulary used by the Stamp Office for the duty upon dice and playing cards, both of which had been taxed since the early eighteenth century.<sup>110</sup> The revenue labels of both products featured similar designs in which ornate scrolls and foliage surrounded a crown, and, in the case of the playing card wrappers, ‘G.R.’. A crown and ‘G.R.’ was embossed onto the dice themselves.<sup>111</sup>

It has been demonstrated that currency was an important reflection of, and method of imposing, national identity.<sup>112</sup> Until the twentieth century, however, British paper money design was not nationally dictated or produced by the Banks of England or Scotland, with the Bank of England possessing a monopoly on printed notes only within a 65 mile radius of its location.<sup>113</sup> Local banks issued their own paper currency that incorporated their own designs. Virginia Hewitt has noted that ‘by the 1810s there were many hundreds of different banks operating in towns throughout Britain,

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<sup>109</sup> Examples can be seen in Dagnall, *Creating a Good Impression*, pp.44-45, and Maurice Rickards, *Encyclopaedia of Ephemera. A Guide to the Fragmentary Documents of Everyday Life for the Collector, Curator and Historian* (edited and completed by Michael Twyman) (London, 2000), p.318.

<sup>110</sup> The stamp duty upon playing cards has been most recently discussed by Nicholas Tosney, see: N.B. Tosney, ‘Gaming in England, c.1540-1760’ (University of York PhD, 2008) and ‘The playing card trade in early modern England’, *Historical Research* 84 (2011), 637-656.

<sup>111</sup> Dagnall, *Creating a Good Impression*, pp.23-27.

<sup>112</sup> Eric Helleiner, *The Making of National Money. Territorial Currencies in Historical Perspective* (London, 2003); Emily Gilbert and Eric Helleiner, ‘Introduction – nation-states and money. Historical contexts, interdisciplinary perspectives’, in Emily Gilbert and Eric Helleiner (Eds.), *Nation-States and Money. The Past, Present and Future of National Currencies* (London, 1999), 1-21.

<sup>113</sup> Duggleby, *English Paper Money*, p.28.

issuing a myriad of notes which circulated locally.<sup>114</sup> In the late eighteenth and nineteenth century, therefore, revenue stamps helped to communicate symbols of national identity in the way that paper money would more obviously perform in the twentieth century. From their inception, revenue stamps were produced in a central institution and distributed throughout the country for display upon products. No matter where in the country (or in the case of exported commodities, outside of Britain) a consumer encountered the stamp duty label, they were identical. Andrew Leyshon and Nigel Thrift have remarked of currency that ‘money is itself a geography’.<sup>115</sup> In the late eighteenth and nineteenth centuries, revenue stamps helped Britain define her national borders, through the communications of nationhood displayed upon them.

Furthermore, notes produced by the Bank of England did not include a representation of the monarch until the late 1950s.<sup>116</sup> Instead, its notes prominently featured Britannia, encased within a crowned cartouche.<sup>117</sup> Unlike the revenue stamp, the crown imagery on notes appeared of secondary concern to the engraver. It was small and almost hidden within the elaborate scrollwork of the edges of the cartouche. It was the deeply nationalistic symbol of Britannia, who also appeared on coinage, which formed the more central aspect of the design. Hewitt has noted that understandably she was a popular choice of design for paper money issued throughout

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<sup>114</sup> Virginia Hewitt, ‘A distant view. Imagery and imagination in the paper currency of the British empire, 1800-1960’, in Emily Gilbert and Eric Helleiner (Eds.), *Nation-States and Money. The Past, Present and Future of National Currencies* (London, 1999), p.98.

<sup>115</sup> Andrew Leyshon and Nigel Thrift, *Money/Space. Geographies of Monetary Transformation* (London, 1997), p.3.

<sup>116</sup> Hewitt, ‘A distant view’, p.97; Duggleby, *English Paper Money*, p.106. Notes produced by the Treasury and the printers De La Rue, though not the Bank of England, included an image of George V between 1914-1928, see Duggleby, *English Paper Money*, pp.1-25.

<sup>117</sup> See Duggleby, *English Paper Money*, pp.29-103.

British colonies.<sup>118</sup> Given the Bank's origin in the immediate post-Glorious Revolution era, the decision to feature Britannia rather than the image of a monarch was also understandable in terms of economy; one never knew how long that figure might stay in power, and the creation of a plate was not cheap. Britannia as an entity, rather than the sovereign, was also a far more powerful symbol of British identity and authority abroad.

Bank notes, whoever printed them, were a powerful communicator of nationalistic sentiment and sovereign power. Their only drawback in terms of influence was that a vast number of people would not have come into contact with them. As Vincent Duggleby has pointed out, the 'ordinary working man might never have handled' much currency.<sup>119</sup> Medicine revenue stamps, on the other hand, appeared on items of a broad range of prices and catered for the customer on the lowest of budgets. These labels would be encountered, interpreted and handled, and upon the opening of the medicine, destroyed by customers of all socioeconomic levels. Emily Gilbert and Eric Helleiner have remarked of paper notes that their 'communicative potential was at least as extensive as literary or journalistic representations.'<sup>120</sup> Medicine revenue stamps, perhaps, shared a similar level of influence, particularly prior to the centralisation of the production of paper money by the Bank of England.

Britain's fiscal strength was only part of the means by which she successfully defended herself in the Napoleonic wars and allowed her to realise her imperial

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<sup>118</sup> Hewitt, 'A distant view?', p.99.

<sup>119</sup> Duggleby, *English Paper Money*, p.1.

<sup>120</sup> Gilbert and Helleiner, 'Introduction – nation-states and money', p.8.

ambitions throughout the nineteenth century. This monetary power was complemented by the establishment of a national identity that was expressed, in small part, through the material culture of taxation. The utilisation of such a loaded mark such as the crowned cypher for revenue stamps both echoed and reinforced this value and credibility of other forms of government marking, such as coinage, bank notes and postage stamps. In this way, these marks contributed towards the state's growth into a fiscal entity of extreme strength over the late eighteenth and nineteenth centuries.

There was a deep irony in the way medicine stamp duty labels functioned as *covert* emblems of nationalhood. Although their nationalistic sentiment passed unremarked upon by contemporaries, sellers appropriated medicine stamps in two ways for commercial gain. In so doing, the stamps were in fact highlighted as part of the product's packaging - attention was actively drawn to them. Sellers used the stamps as an additional layer of authenticity and presented them as implied government approval of their medicines' efficacy. The furore from other medical providers as a result of this appropriation meant that they were actually very *obvious* symbols of nationhood. Contemporaries, however, too fixated upon the endorsement aspect of the label, did not discuss this dual function of the label.

From the outset of the duty, Francis Spilsbury, proprietor of Spilsbury's Antiscorbutic Drops, spent much time and energy campaigning against the tax, not only writing to the newspapers but also discussing at length his misgivings in two volumes, which underwent further editions. *The Power of Gold Displayed!*, published in 1785 and

again in 1788, and *Discursory Thoughts, ... Relative to the Medicine and Horse Acts* (of which the second edition was also published in 1785) outlined his concerns. He even included an image of his book, entitled 'Free thoughts against Taxing Medicines' on his trade cards.<sup>121</sup> As the stamp duty was paid by the vendor, one might assume his chief grudge was the monetary cost presented to himself. However, Spilsbury carefully overlooked this inconvenience, instead presenting himself as friend of those really harmed by the Act: the vulnerable and the sick. He presented a number of theoretical situations in which people were unable to obtain their medicine of choice without paying the duty, calling upon tropes of family values that usually entailed women either needing the medicine for female-specific conditions (menstruation or pain relief in childbirth), or for their sick family members. As Spilsbury hypothesised of a woman requesting a nostrum for her ill husband or child, 'she is answered; No, good woman, I cannot act as usual, here is a three-penny stamp to be paid for, before we can uncork the bottle'.<sup>122</sup>

Stamp duty labels, then, were subtle yet powerful marks that were part of the branding process of commodities: required by the state, placed by its citizens and policed by government officials, they reveal nuances that have not yet been integrated into the history of product marking. Branding was not only a commercial process: institutions used it to communicate national symbols as well.

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<sup>121</sup> British Museum (hereafter BM), Banks, 83.28, 'trade-card/print' (nd.); BM, Banks, 83.29, 'trade-card/print' (nd.).

<sup>122</sup> Spilsbury, *Discursory Thoughts*, p.14.



### 3.2 Medicine stamp duty labels as marks of authenticity

Despite this initial, somewhat fierce, resistance to the stamp duty on medicines from proprietors, as they became aware of the benefits of the label, their attitudes changed. As outlined, provision was made soon after the introduction of the stamp duty for proprietors to have their name incorporated into the label at the Stamp Office when they were printed.<sup>123</sup> This evoked a similar process to the implementation of stamp duties on other goods, such as playing cards, which provided an opportunity for manufacturers' wrappers to incorporate the stamp into their package design.<sup>124</sup> For patent medicines, this procedure required proprietors to log their details with the Stamp Office. Only the individuals or companies recorded in the Stamp Office registration books were able to receive their personalised labels. This cost 8/ per plate for stamps of only one rate of duty, and increased by 4/ per extra plate required to reflect different rates of duty (there were of course multiple rates after 1802).<sup>125</sup>

Although initially viewed as problematic, proprietors soon recognised the value that this process had in terms of protecting themselves against counterfeits. The previous chapter has discussed the on-going battle that many proprietors faced with the 'passing off' of medicines, for which they received little sympathy in court due to both the fact that the law in this regard was in its infancy, as well as a general disdain for the bickering of 'quacks' by the establishment. Additional methods to convince the public that their product was genuine were therefore essential; the stamp duty

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<sup>123</sup> Alpe dates this to 1802: *Handy Book of Medicine Stamp Duty*, p.20.

<sup>124</sup> See John Boynton Kaiser, *British Playing Card Stamp Duties and Their Authorized Stamps. With Checklists of Original Dies by Marcus Samuel. Foreword by Sydney R. Turner. The Laws Relating to United Stamps Playing Card Revenue Stamps 1862-1883 and 1894-1960 Edited by David Lidman* (State College, PA, 1960), for a detailed discussion of the playing card stamp duty labels.

<sup>125</sup> Alpe, *Handy Book of Medicine Stamp Duty*, p.22.

label provided that mechanism. Basil Burchell, producer of the Sugar Plumbs for worms and Anodyne Necklace, requested that his customers looked for the label to avoid false medicines: ‘the public are desired to copy the name Basil Burchell, and to ask for Burchell’s Necklace, and to observe the name at full length, both on a Label and the Stamp Duty, or they will be certainly deceived.’<sup>126</sup> This form of state marking, which was intended as a symbol of communication to the Stamp Office inspectors, took on a different purpose, audience and meaning.

With bottled medicines, this meaning was emphasised through the containers themselves, which incorporated references to the stamp duty in the packaging. Dicey and Co, sellers of numerous different medicines at their warehouse in London, had their glass bottles of Daffy’s Elixir embossed with ‘See that the words Dicey & Co are printed into the stamp’, as shown in Figures 2.10 and 2.11. Their address, embossed on the front of the bottle (seen in Figure 2.10), repeated exactly what appeared on the label, shown in Figure 2.12: ‘N<sup>o</sup> 10 Bow Church Yard’.

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<sup>126</sup> *World*, 18 May 1790, issue 1052.



*Fig. 2.10, medicine bottle, marked: 'See that / the Words / DICEY & CO'*



*Fig. 2.11 'are printed / in the / STAMP'<sup>127</sup>*

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<sup>127</sup> Private collection, 'True Daffy's Elixir bottle' (c.1780-1820) (photo: J Kemp).



Fig. 2.12, Dicey & Co appropriated medicine stamp duty label<sup>128</sup>

A pamphlet advertising Maredant's Antiscorbutic Drops in 1800 stated that Hayman's (apparently the original recipe, inherited from Surgeon John Norton) 'are thus *officially* distinguished from spurious Imitations, viz the Proprietor's Address "I. HAYMAN, GOLDEN-SQUARE," is engraved in the *Government* impression of the Stamp, denominating the Duty on each 5s.5d., 11s.6d. and 21s. Bottle; a Test of Authenticity unattainable by Imposture'.<sup>129</sup> Nobody else could obtain Isaac Hayman's stamps from the Stamp Office. On one level, intertwining the references to the stamp duty physically into the medicine's container was an excellent extra level of protection; it was yet one more characteristic that imitators needed to copy, if they were determined to make as realistic and close a fake as possible. Yet on another level, there was also something very powerful about the very materiality of the reference to the stamp duty within the bottle itself. It tied the proprietary and government branding together in a way that the label, which could be ripped off or might simply never be stuck on in the first place, could not.

<sup>128</sup> TM, Philatelic Collection, Medicine Stamp Duty Labels Volume, 'Dicey & Co appropriated medicine stamp duty label' (c.1795-1823).

<sup>129</sup> John Johnson Collection (hereafter JJC), Advertisements, Advertising, *Hayman's, or the Genuine Original Norton's, Maredant's Antiscorbutic Drops*, 30 January 1800.

Medicine proprietors were able to turn a tax into a way of boosting sales through the affiliation of their product with the authenticity provided only through government 'branding'. Dicey and Co were extremely successful vendors of proprietary medicines and claimed to hold exclusive recipes for a number of popular remedies. As such a popular and therefore trusted source and distributor of medicines, they themselves as sellers possessed a name that would have been worth counterfeiting. As William Linley pointed out, the engraving tools to create the personalised stamps were kept under strict supervision. As such, only Dicey and Co alone was able to obtain stamps with their name upon, and so they were able to reassure customers in their advertisements that only their medicines would have their name in the stamp.

By 1834, this interpretation and use of the medicine stamp duty label to differentiate and distinguish a product had become firmly entrenched. In Appendix 7 we can see that 50 per cent of the medicines from the stamp duty era used it as an authentication device.<sup>130</sup> In York that year, the medicine duty stamp label proved to be a crucial point of evidence in a trial for murder. In R v Webb, the cause of death of Richard Richardson was attributed to the Morison's Vegetable Pills by some of York's regular physicians. Joseph Webb, a York agent for the medicine, had supplied the Pills to Richardson with directions that he take vast quantities.<sup>131</sup> Richardson, however, never

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<sup>130</sup> See Appendix 7, 'Advertisement analysis from *York Courant* (1728-1779) and *York Chronicle* (1819-1829)'.

<sup>131</sup> I am grateful to Michael Brown for the reference to R v Webb (1834). See Michael Brown, "'For the dignity of the faculty": fashioning medical identities, York, c.1760-1850' (University of York PhD, 2004), p.277; Michael Brown, 'Medicine, quackery and the free market' the "war" against Morison's Pills and the construction of the medical profession, c.1830-c.1850', in Mark S.R. Jenner and Patrick Wallis (Eds.), *Medicine and the Market in England and its Colonies, c.1450-c.1850* (Basingstoke,

recovered despite this treatment. The case for his manslaughter took place within a context of considerable criticism from the medical faculty of the outlandish claims that Morison made of his medicines, and particularly the high dosages he recommended, to which the faculty attributed Richardson's death.<sup>132</sup> As the supplier of the medicine, Webb was tried for murder. Part of Webb's defence relied upon a testimony from a satisfied customer of Morison's Pills supplied by Webb, who had given the pills to his child for the same ailment as Richardson and had miraculously recovered. Webb's lawyers sought to establish that these were the same as the pills taken by Richardson, and used the government stamp as the means to do so. As Mr Pollock, for the defence, stated: 'I could call to prove that they were all of the same composition. I can prove that they are furnished in small boxes. All the medicine has one particular stamp... they are sold in this sort of box, with Morison's name upon it; unless any one were guilty of fraud, that should be sufficient'.<sup>133</sup> The prosecution indeed suggested that the stamp could have been counterfeited. Pollock went on to call John Key, a member of staff at the Stamp Office, in order to testify that this could not have been the case:

'...Q. [Pollock] Is there any arrangement that those stamps [the Morisons stamps] should have the name of the firm, or of some one, stamped upon them particularly? A. [Key] All of them.

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2007), 238-261; and Michael Brown, *Performing Medicine Medical Culture and Identity in Provincial England, c.1760-1850* (Manchester, 2011), pp.204-222.

<sup>132</sup> The Wellcome Collection holds a series of satirical prints that demonstrate the outlandish claims Morison made about his pills, see: Wellcome Library Images Collection (hereafter WIC), L0021197, Charles Jameson Grant, 'Awful effects of Morison's vegetable pills!' (1835); WIC, V0011124, 'Wonderful effect of Morrison's [sic] Vegetable Pills' (nd.); WIC, V0011125, Charles Jameson Grant, 'Singular effects of the Universal Vegetable Pills on a Green Grocer!' (1831); WIC, V0011126, Charles Jameson Grant, 'Extraordinary effects of Morrison's [sic] Vegetable Pills!' (1834).

<sup>133</sup> Finch, *Trial of Joseph Webb, for Manslaughter, at York Summer Assizes, 1834*, p.80.

Q. Do you furnish any stamp of that description to any one else? A. Not with that name.

Q. Do you sell them to any body except Morison and Moat? A. No, we don't.<sup>134</sup>

Key also confirmed that the stamp on the box that Richard Richardson had bought was a genuine one, supplied by the Stamp Office. Ultimately, Webb was found guilty, but of the reduced charge of manslaughter, not murder, which in no small measure was due to the numerous testimonies of the efficacy of Morison's Pills that the government stamp proved were of the same composition as those supplied by Webb. The stamp was an important tool for contemporaries to distinguish medicines from one another, and counterfeits from genuine articles. As co-proprietor Thomas Moat stated of the government-supplied stamp, 'that is our mark of identity'.<sup>135</sup>

By 1893, it was clear that appropriated government stamps had become a well-established mechanism for guaranteeing authentic medicines. In the anti-counterfeiting case of Carter's Little Liver Pills, also discussed in Chapter One, a witness requested 'those with the stamp upon them, meaning the Government stamp.' He went on to insist that he be supplied with them in Carter's packaging, as opposed to ones emptied into a plain, unpackaged cardboard box that did not have the government stamp on it.<sup>136</sup> The defendant, a shopkeeper, repeated a similar response

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<sup>134</sup> Ibid.

<sup>135</sup> Ibid., p.84.

<sup>136</sup> "'Carter's Little Liver Pills' – a substitution case', *Chemist and Druggist*, 12 August 1893, p.243.

to another witness who had asked for Carter's Liver Pills, 'which were sold in smaller bottles with a stamp on'. As the vendor pointed out, ' "It is no good having a stamp on them; they are the same pills. I purchase them by weight from Carter's; they are the genuine pills."'<sup>137</sup>

Regardless, the witness was insistent that the pills be supplied in the form with which she was familiar, complete with the stamp. She voiced her concerns that 'a respectable chemist' had informed her that they were never sold in that manner. In response, 'the defendant was rather insolent, and told her she ought to be ashamed of herself of giving so much trouble.'<sup>138</sup> The entire incident does make one wonder whether the defendant would have carried on his fraudulent practice undetected, had he possessed a greater modicum of customer service. But crucially, these exchanges illustrate that customers were used to seeing the stamp as a means of determining authenticity and genuineness. By urging customers to look for their name 'in the stamp', over the nineteenth century it became apparent that proprietors had successfully turned this form of state marking into a means of proprietorial branding.

Overseas, the British stamp duty label held a considerable cachet in the determination of the supposed authenticity of an imported proprietary medicine. The export trade formed a substantial part of the manufacture of British patent remedies: in 1804, London surgeon William Chamberlaine remarked that 'England seems to be the grand emporium of quackery, and poison or not poison, English quack medicines form an

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<sup>137</sup> Medicines vended in this way were able to circumvent the stamp duty because they were considered 'drugs' as opposed to prepared, secret remedies or nostrums.

<sup>138</sup> "'Carter's Little Liver Pills" – a substitution case', *Chemist and Druggist*, 12 August 1893, p.243.



article of the export trade to the amount of a great many thousands of pounds a year.<sup>139</sup> The *Chemist and Druggist* journal commented in the late nineteenth century on the ‘peculiar reputation’ that ‘certain English proprietary medicines have acquired’ abroad.<sup>140</sup> For those who dealt in fake British proprietary medicines abroad, it was necessary to counterfeit the government stamp as well as the proprietary branding as the duty label had become such an intrinsic part of the identity and authenticity of these medicines. To the Egyptian market, replication of the British stamp duty label was one of the crucial elements of convinced a customer that they had purchased a genuine Henry’s Magnesia, Steers’ Opeldoc or Cockle’s Pills medicine. As the author of the *Chemist and Druggist* article went on to describe, ‘The [counterfeit medicine] is put up in exactly the same style of bottles as those used by the makers... and bears an exact facsimile of the English Government stamp over the cork.’

Paris was apparently a hub for imitation British medical ‘labels, wrappers and stamps’. For sixty francs one could obtain a thousand stamps, both appropriated and not. Black and white labels were somewhat cheaper, with fraudsters charging only forty francs for a thousand of this kind.<sup>141</sup> As already described, following the introduction of the Congreve method, medicine stamps were printed in multiple colours, usually blue and red. Much later in the 1890s, green and brown designs were introduced. The on-going success of a market for black and white fake stamp duty labels outside Britain implied a clientele who were unused to seeing the genuine labels, a fact which appeared to be at odds with the disgruntled writers for the

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<sup>139</sup> William Chamberlaine, quoted in ‘A forgotten chapter of history’, *Chemist and Druggist*, 23 October 1897, p.662.

<sup>140</sup> ‘French imitations of English proprietary medicines’, *Chemist and Druggist*, 29 July 1893, p.158.

<sup>141</sup> *Ibid.*

*Chemist and Druggist* who felt that the imitations were ‘very perfectly done, and of course assist greatly in the success of the fraud to which we are directing attention.’<sup>142</sup>

A ‘spurious label’ held by the Board of Inland Revenue Stamping Department Archive illustrates that people outside of Britain knew to expect the presence of a stamp duty label, but had little real idea of what they ought to look like. This stamp, which is dated March 1888, shows a stamp for ‘Freeman’s Original Chlorodyne’, with the signature of ‘Rd Freeman’ on the left arm of the stamp and the name of the medicine on the right.<sup>143</sup> In the centre of the stamp, rather than a circled crown, was an oval with an image of an elephant in the centre, with ‘70 Kennington Park Road / London’ around the edge of this oval. The elephant was one of Freeman’s proprietary devices: his adverts urged customers to ‘see that the Trade Mark “THE ELEPHANT” is on the wrapper when ordering’.<sup>144</sup> The background of the label contained large multi-coloured circular decorations, an attempt to replicate the intricate print that made up the background of a genuine stamp. This fictitious label comprised a complete merging of the two types of identities concerned with commodity marking, proprietary and state, in order to convince consumers of the medicine’s authenticity.

The counterfeiting of British stamp duty labels was not restricted to the African and Asian continents. William Chamberlaine believed that the majority of non-genuine proprietary medicines ‘seemed destined for the American markets particularly’ and

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<sup>142</sup> Ibid.

<sup>143</sup> BL Philatelic Collections, BIRSDA, ‘Specimen of a spurious label issued by the nominee for alleged exportation, March ‘88’.

<sup>144</sup> *Sydney Mail*, 24 October 1906.

that the counterfeit British proprietary medicine trade positively flourished in the US.<sup>145</sup> One American pharmacist recalled how, as an apprentice in 1821, he spent hours assisting his master counterfeit British medicines by ‘stamping with facsimiles of the English government stamp’.<sup>146</sup> Possibly even more audacious, however, were Sir James Clarke’s Celebrated Female Pills, which were advertised in US newspapers in the 1860s as bearing the ‘Government Stamp of Great Britain, to prevent counterfeits’. As Griffenhagen points out, this particular nostrum was not actually available in Britain, so the use of a revenue stamp here was a brazen fiction.<sup>147</sup>

The government stamp became one more device with which proprietors fostered trust in their product in order to influence consumer choice. However, testimonies like those discussed in chapter one were easily fabricated without arousing suspicion – would people who read an advertisement in Devon go to the lengths of checking the credentials of an allegedly satisfied customer in Edinburgh? A government stamp, on the other hand, was different. It was felony to forge or tamper with a revenue stamp. Patent medicine manufacturers appropriated not only the labels themselves, but the entire system of inspection that the Stamp Office had put into process in order detect evasion or fraud. In so doing, proprietors acknowledged the power of the government as well as legitimising and reinforcing it.

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<sup>145</sup> William Chamberlaine, quoted in *Chemist and Druggist*, 23 October 1897, p.663.

<sup>146</sup> William A. Brewer, 1 August 1884, quoted in Griffenhagen, *Medicine Tax Stamps Worldwide*, p.12.

<sup>147</sup> Griffenhagen, *Medicine Tax Stamps Worldwide*, p.12.

### 3.3 ‘No Government Guarantee’: medical professionalisation and state formation

The established historiography has focused upon the role or absence of the regulatory state in the commercialisation of medicine.<sup>148</sup> The integration of the stamp duty label into the analysis of the pharmaceutical trade, however, prompts a reinterpretation of this historiography. The revenue stamps demonstrated that the *fiscal* state was very much implicated in the retail of these medicines. In addition to the use of the stamp as a method by which proprietors reassured their customers about the authenticity of their product, some manufacturers and vendors also presented it as a mark of implied government endorsement. Despite Hannah Barker’s assertion that advertisers of proprietary medicines did not rely on external regulatory bodies to promote trust in their products, Dicey and Co’s reference on all of their bottles to the government stamp, a reassurance to a worried public, demonstrated otherwise.<sup>149</sup> The stamp was not a regulatory mark, but it was presented as such.

The response by non-proprietary medicine vendors was one of outrage. It united many practitioners who came together to voice their grievances about this implied endorsement. This perception was made obvious from the very beginning of the stamp duty. Spilsbury, manufacturer of proprietary – though apparently not ‘quack’ –

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<sup>148</sup> See for example: Matthew Ramsey, ‘Medical power and popular medicine: illegal healers in nineteenth-century France’, *Journal of Social History* 10 (1977), 560-587; Irvine Loudon, *Medical Care and the General Practitioner 1750-1850* (Oxford, 1986); the contributions to W.F. Bynum and Roy Porter (Eds.), *Medical Fringe and Medical Orthodoxy, 1750-1850* (London, 1987); Kevin P. Siena, ‘The “Foul Disease” and privacy: the effects of venereal disease and patient demand on medical marketplace in early modern London’, *Bulletin of the History of Medicine* 75:2 (2001), pp.199-224; David Gentilcore, ‘The “golden age of quackery” or “medical enlightenment”? Licensed Charlatanism in eighteenth-century Italy’, *Cultural and Social History* 3 (2006), 250-263; Ayo Wahlberg, ‘A quackery with a difference – new medical pluralism and the problem of “dangerous practitioners” in the United Kingdom’, *Social Science & Medicine* 65:11 (2007), 2307-2316.

<sup>149</sup> Barker, ‘Medical advertising and trust in late Georgian England’, p.387.

medicines, worried in 1785 that the ‘Honourable Commissioners of the Stamps [were] seen busily employed in assisting and directing [quacks] how to mantle the carion drug with a robe, graced with the emblem of a crown; proclamation was made, to shew Quacks thus new modelled; their packets were now no longer to be considered as doing much harm to the public!’<sup>150</sup> Legal commentator John Rayner agreed: ‘...the Legislature hath virtually declared, in the act alluded to, that no medicines can exceed, in point of salubrity and efficacy, the *nostrums* of the Quack Doctor; for upon what other principle, than their success, could the Legislature have considered them objects of taxation?’<sup>151</sup>

Responses from practitioners of non-proprietary medicine were similar. While the chemists and druggists of Britain united with apothecaries nationwide in 1802 and again in 1829 to oppose the duty in terms of the hardship it caused, other groups bewailed the impact upon non-proprietary medical suppliers that the implied endorsement of these remedies produced.<sup>152</sup> In 1840, the chairman of the Provincial Medical and Surgical Association (later the British Medical Association) stated that ‘the stamp and patent regulations’ represented a ‘glaring abuse [which was] legalised and encouraged’. He went on to declare that the repeal of the duty ‘in their present unrestricted form’ was to be the ‘great and leading indication of our efforts’.<sup>153</sup> The *British Medical Journal* echoed this sentiment in 1842 and asserted that the duty went

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<sup>150</sup> Spilsbury, *Discursory Thoughts*, p.53.

<sup>151</sup> John Rayner, *Observations on the Statutes Relating to the Stamp Duties Particularly Upon Professional and Mercantile Proceedings from their Commencement, to the Last Sessions of Parliament, Both Inclusive. To Which is Prefixed a Prefatory Discourse Addressed to the Practisers with Proper Repertories* (London, 1786), p.xviii.

<sup>152</sup> T.D. Whittett, ‘The Crown and Anchor and the arts and sciences’, *Pharmaceutical Historian* 13:3 (1983), pp.4-5.

<sup>153</sup> Dr. Cowan, ‘Report on quackery’, *Transactions of the Provincial Medical and Surgical Association* VIII (1840), pp.lxxvii-lxxviii.

against the health of the nation. John Fosbroke, writing in the *BMJ*, remarked that ‘medicine, its true principles, and practice, is a close, sealed, occult science and art, which an immense majority of mankind of all classes and distinctions know nothing whatsoever about, and of it have no rational conception.’<sup>154</sup>

As Roy Porter has shown, patients had selected from multiple sources of medical treatment over the eighteenth century.<sup>155</sup> As such, by the nineteenth century proprietary vendors became very real rivals to ‘regular’ healthcare provision. This competitive threat was met by regulars with renewed attempts to establish a credible professionalised identity that would dissuade their consumer base from straying away from them and into the realms of the ‘quack’.<sup>156</sup> Collegial affiliation, and royal approval of these organisations, constituted such methods. The College of Physicians was founded in 1518, the Company of Barber-Surgeons in 1540 and the Worshipful Society of Apothecaries in 1617.<sup>157</sup> These institutions regulated themselves and one another – the College of Physicians had the power to inspect apothecaries’ premises and drugs.<sup>158</sup> Entrance exams and an established training programme ensured that members of these organisations were experts in their field.<sup>159</sup> Early modern apothecaries displayed their royal patronage through the incorporation of the coat of

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<sup>154</sup> John Fosbroke, ‘On quack compositions and patent medicines’, *British Medical Journal* s1-3:269:2 (1842), p.271.

<sup>155</sup> See for example: Porter, ‘The language of quackery in England, 1660-1800’, in Peter Burke and Roy Porter (Eds.), *The Social History of Language* (Cambridge, 1987), 73-103; Porter, *Health for Sale*.

<sup>156</sup> Anne Digby, *Making a Medical Living. Doctors and Patients in the English Market for Medicine, 1720-1911* (Cambridge, 1994), in particular pp.299-311; see also the contributions in Roger French and Andrew Wear, *British Medicine in an Age of Reform* (London, 1991).

<sup>157</sup> Harold J. Cook, *The Decline of the Old Medical Regime in Stuart London* (London, 1986), pp.46-47, p.71.

<sup>158</sup> Griffin, ‘Venetian treacle and the foundation of medicines regulation’, p.318; Harold J. Cook, ‘Policing the health of London: the College of Physicians and the early Stuart monarchy’, *Social History of Medicine* 2:1 (1989), p.13, fn.44.

<sup>159</sup> Cook, *The Decline of the Old Medical Regime in Stuart London*, p.73.

arms of the Society of Apothecaries on pill tiles, used for the preparation of medicaments or display purposes.<sup>160</sup> These factors ensured that throughout most of the eighteenth century, the collective membership of these institutions exclusively possessed royal endorsement of their products or services. In 1783, the passage of the stamp duty on medicine changed this. Manufacturers and vendors of proprietary medicines suddenly traded items that, due to the design of the stamp duty labels, *appeared* to carry royal endorsement. The difference was, of course, that these medicines and the individuals that produced them were in no way regulated or even medically educated.

Owners of proprietary medicines approached the promotion of their medicine from a very different perspective than regulars. Medical provision, they felt, was a commercial activity as much as the provision of any other service, and as such, they employed the tactics of marketing in order to push their medicine. Chapter one has demonstrated that proprietors understood the importance of the establishment of a reputation for producing a safe and efficacious remedy through thoughtful packaging that communicated messages about implied knowledge and skills as well as the testimonials of satisfied customers. The stamp, which as already discussed, was quickly adopted as a security device, simultaneously implied endorsement of the product's safety and curative powers. Initial reactions from liable manufacturers and vendors were understandably negative. The legislation was vague and to whom it applied, and to which products, was unclear from the beginning. Furthermore, it dented profits.

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<sup>160</sup> T.G.H. Drake, 'Antiques of interest to the apothecary', *Journal of the History of Medicine* 15:1 (1960), p.33.

As already discussed in the thesis, proprietors ‘borrowed’ the credibility of others through incorporating their marks with their own. The stamp duty label was another means by which proprietors appropriated the reputation of others. In much the same way that institutions are now usually required to employ a ‘house style’ to convey a consistent visual identity, personalised medicine stamps produced in the same typeset and colouring as the Stamp Office further reinforced the link between proprietors and the state.<sup>161</sup> When technology permitted an exact reproduction of the logo of the proprietor, in Stamp Office colours as depicted in Figure 2.8, this process was complete.

Those manufacturers who opted for the cheaper stamps without their details pre-printed occasionally signed or stamped the labels instead to create this ‘affiliation’ between state and themselves. Figure 2.13 illustrates an example, signed by Charles Harvey, which was affixed to his Harvey’s Blood Pills, ‘for strengthening the constitution and purifying the blood’.<sup>162</sup>

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<sup>161</sup> As discussed in the Introduction, many institutions employ such house styles. For example, see ‘HM Government: identity guidelines’ <http://www.hmg.gov.uk/media/54798/hmg-brand-guide0911.pdf> (accessed October 2011), for how the Cabinet Office and Civil Service perceive and construct the identity of the UK Government.

<sup>162</sup> TM, Philatelic Collection, Patent Medicines Collection, 350609, ‘Harvey’s Blood Pills medicine’ (c.1820s).





*Fig. 2.13, medicine stamp duty label signed 'Cha<sup>s</sup> Harvey'<sup>163</sup>*

By signing the labels, the vendor technically invalidated the revenue stamp. However, it was a marginally cheaper alternative to paying for personalised, appropriated stamps (unless they were caught by an inspector) and brought together both the institutional 'recommendation' implied by the stamp and the reassurance of authenticity proffered by a signature (discussed at length in chapter one). As Roy Porter has commented, the stamps were seen as 'tokens of royal blessing, the highest of all testimonials'.<sup>164</sup>

Patent medicine proprietors, then, were able to turn this tax into a benefit, something that others lamented for the endorsement implied by the label. As one writer caustically remarked as the bill passed through Parliament, 'Quack medicines will now change their names, and will be entitled – Slow poisons for the people of England by act of parliament.'<sup>165</sup> In taxing these products, it was argued, the government accorded them a legitimacy that 'quacks' did not deserve. The duty

<sup>163</sup> TM, Philatelic Collection, Medicine Stamp Duty Labels Volume, 'medicine stamp duty label' (c.1823).

<sup>164</sup> Porter, 'Before the fringe: quack medicine in Georgian England', *History Today* 36:11 (1986), p.20.

<sup>165</sup> *Gazetteer and New Daily Advertiser*, 30 May 1783, issue 16994.

singled out producers of proprietary medicines by the government and set them apart from other medical providers. It was through the application of the label, which denoted only that the tax had been paid, that medicine stamp duty became bound up in far more broad and complex issues than simple revenue generation.

The stamp duty label and compulsory licence to vend these nostrums, with their implied endorsement, undermined the credibility gleaned through collegial affiliation. In retaliation these providers sought to distance themselves from ‘quacks’, through an emphasis on knowledge, education and skill that was monitored by the Colleges or Societies themselves. Accordingly, the nineteenth century witnessed what sociologist Terry Johnson has termed the ‘institutionalisation of expertise’, or professionalisation.<sup>166</sup> As Shortt has stated, ‘faced with the economic challenge of sectarian medicine, physicians responded by forming orthodox medical societies and by assuming a more critical attitude to time-honoured but ineffectual therapies’.<sup>167</sup> As Michael Brown has demonstrated, in the nineteenth century, York-based regular practitioners formed the York Medical Society and School.<sup>168</sup> Furthermore, the 1858 Medical Act, which established the General Medical Council (GMC) and granted it the power to monitor the conduct of its members, represented a milestone in the professionalisation of medicine. It created the occupation of General Practitioner through the merging of the roles of physicians, surgeons and apothecaries, and

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<sup>166</sup> Terry Johnson, ‘Governmentality and the institutionalisation of expertise’, in Terry Johnson, Gerry Larkin, and Mike Saks (Eds), *Health Professions and the State in Europe* (London, 1995), pp.7-24.

<sup>167</sup> S.A. Shortt, ‘Physicians, science, and status: issues in the professionalisation of Anglo-American medicine in the nineteenth century’, *Medical History* 27:1 (1987), p.55.

<sup>168</sup> Brown, *Performing Medicine*, pp.197-204.

required its GPs to submit to its regulatory aspects.<sup>169</sup> The 1868 Pharmacy Act imposed registration for those who wished to sell ‘poisons’ and defined a chemist or druggist as someone who had passed the Pharmaceutical Society’s entrance exam.<sup>170</sup> Despite this, or perhaps fuelled by this, proprietary medicine manufacturers continued to present the stamp duty label as a means of endorsement for their wares.

Through its refusal to tackle the issue of ‘quackery’ and allowing the stamp duty on medicines to continue, the 1858 Medical Act ‘fell far short of the hopes of some of its medical promoters’.<sup>171</sup> Instead of removing the duty, however, the labels were simply amended: in 1885 the cautionary advice ‘This stamp implies no government guarantee’ first appeared on the labels, in two designs, depicted in Figure 2.8. Hot on the heels of this amendment was the 1886 Medical Act. Attempts by these practitioners to outlaw the sale of proprietary nostrums, however, failed.<sup>172</sup>

This refusal to rescind the tax entirely has been explained in purely fiscal terms: by the later part of the nineteenth century, medicine stamp duty generated an average revenue of over £250,000 a year and in the early twentieth century it brought in £325,000 per annum.<sup>173</sup> The legislators finally saw their predictions realised: once the legal loopholes and technicalities concerning liable drugs and vendors had been

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<sup>169</sup> Gerry Larkin, ‘State control and the health professions in the United Kingdom. Historical Perspectives’, in Johnson, Terry, Larkin, Gerry, and Saks, Mike (Eds.), *Health Professions and the State in Europe* (London, 1995), p.47.

<sup>170</sup> Virginia Berridge, ‘Professionalisation and narcotics: the medical and pharmaceutical professions and British narcotic use 1868-1926’, p.362.

<sup>171</sup> M.J.D. Roberts, ‘The politics of professionalisation: MPs, medical men and the 1858 Medical Act’, *Medical History* 53 (2009), p.37.

<sup>172</sup> *Ibid.*, p.53.

<sup>173</sup> ‘Inland Revenue statistics’, *Chemist and Druggist*, 2 October 1897, p.554; ‘Patent Medicines (Stamp Duty)’, Mr. McKinnon Wood, *HC Deb*, 6 November 1911.

overcome, combined with an increase in the sale of proprietary medicines over the nineteenth century, the duty generated a considerable amount of money for the Treasury.

As outlined, historians of medicine have presented the discontent surrounding the medicine stamp duty as a catalyst for professionalisation. Such a feeling united medics, who usually worked independently, in order to form associations against the duty. In so doing, the British Medical Association (BMA) and GMC were formed in the 1850s, milestone events in the professionalisation of healthcare. In this interpretation, the state has been presented as an entirely separate entity to medical experts, who were in tension with one another for control of healthcare provision. These have drawn upon established sociological analyses of the professionalisation of medicine by Eliot Friedson, Magali Surfatti Larson and Andrew Abbott, in which the state was an ‘external, preconstituted, calculating subject’ to which experts reacted in order to craft their own professional identity based upon their control of expert knowledge.<sup>174</sup> This interpretation also relies upon what Charles Taylor has described as the ‘social imaginaries’ of individuals outside of the institution to accept it as a separate body, in a similar to way to how Benedict Anderson has described the nation as an ‘imagined political community’.<sup>175</sup> As Taylor has noted, ‘the social imaginary is that common understanding that makes possible common practices and a widely shared sense of legitimacy.’<sup>176</sup>

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<sup>174</sup> Johnson, ‘Governmentality and the institutionalisation of expertise’, pp.10-18.

<sup>175</sup> Charles Taylor, *Modern Social Imaginaries* (London, 2004); Benedict R. O’G. Anderson, *Imagined Communities. Reflections on the Origin and Spread of Nationalism* (London, 2006), p.6.

<sup>176</sup> Taylor, *Modern Social Imaginaries*, p.23.

In contrast, an analysis of the medicine stamps revealed that there existed a symbiotic relationship between government and healthcare experts, which, Johnson has asserted, may be better understood as the Foucauldian concept of ‘governmentality’, in which ‘the state is viewed as an ensemble of institutions, procedures... knowledges and technologies’.<sup>177</sup> Neither could exist without the other: both required the formal recognition in order to impose their authority. As Mary Douglas has asserted, institutions are always being in the state of being created, reliant on their interactions with individuals and other organisations to recognise their authority.<sup>178</sup> Control of healthcare was a crucial aspect of the government of any state, one that was only achieved through co-operation between law-makers and medical experts. The concern for ‘public health’ as a concept that arose in the 1830s and 1840s and came to dominate the nineteenth century revealed this relationship to be crucial.<sup>179</sup>

The medicine stamp duty label, however, reflected a third identity in this construction of the state: the ‘corporate rationalisers’ who sought to fulfil ‘state attempts to contain the cost of service’.<sup>180</sup> The 1885 amendment of ‘No Government Guarantee’ balanced both the concerns of the institutionalised expert with the fiscal gain to be had through keeping the tax. As Figure 2.8 illustrated, in 1885 two designs of ‘No Government Guarantee’ stamps were produced. The design that was adopted and produced until the end of the tax, however, was the one in which the disclaimer appeared around the crown, the symbol of government and authority. The wording of the caution varied, as depicted in Figures 2.14 and 2.15 below: ‘The stamp implies no Government

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<sup>177</sup> Johnson, ‘Governmentality and the institutionalisation of expertise’, p.8.

<sup>178</sup> Mary Douglas, *How Institutions Think* (London, 1987). Thanks to Gary Rivett for this reference and that of Taylor’s *Modern Social Imaginaries*.

<sup>179</sup> Roberts, ‘The politics of professionalisation’, p.44.

<sup>180</sup> Larkin, ‘State control and the health professions in the United Kingdom’, p.53.

guarantee’ and ‘This stamp does not imply any Government guarantee’. As Figure 2.16 illustrates, however, the snappier ‘No Government Guarantee’ was settled upon for later labels. Such a design in which the crown and caution were intertwined reinforced the link between expert and state. It highlighted the way in which the expert had become institutionalised: ‘No Government Guarantee’ also meant ‘No Expert Guarantee’.



*Figs. 2.14, 2.15 and 2.16, details of medicine stamp duty labels (1897, 1906 and 1912 designs)<sup>181</sup>*

It was understandable that the government did not want to repeal the duty, when by the later part of the century it generated the sums already discussed. Furthermore, by maintaining the tax, the stamps’ function as communicator of nationalistic messages and state-building tool continued. Keeping the tax revealed the precarious balance between the various bodies of power involved in the regulation of the nation. This is what Johnson has asserted to be a Foucauldian concept of the ‘state’, in which

<sup>181</sup> TM, Philatelic Collection, De La Rue Proof Pull Medicine Stamp Duty Collection, ‘medicine stamp duty label’ (8 October 1897); ‘medicine stamp duty label’ (19 September 1906); ‘medicine stamp duty label’ (15 October 1912).

governmentality was ‘the outcome of these interrelations’.<sup>182</sup> The modern state was formed, set apart from early modern governments through ‘the multiplicity of regulatory mechanisms and instrumentalities that give effect to government.’<sup>183</sup> Such an interpretation complements Brewer’s interpretation of modern state construction through the implementation of a centrally administered bureaucratic machine intended to generate fiscal strength. Brewer’s focus has been upon the Excise.<sup>184</sup> The Board of Stamps represented other official departments that carried out the complementary collection of tax.

Ultimately, for the people who it was believed would be harmed by the sale of patent medicines, the stamp was used in a different way. Consumers were better equipped to judge the safety and efficacy of proprietary medicines than the BMA, the Colleges of Physicians and Surgeons and the Royal Pharmaceutical Society gave them credit. In the Chancery case briefly touched upon earlier regarding the possible passing off of Carter’s Little Liver Pills, the court was told how one witness asked for medicines ‘with the stamp upon them, meaning the Government stamp.’ As the defendant pointed out, ‘there is no virtue in the stamp’, to which the witness ‘replied he was aware of that’ – regardless, he wanted the one with the stamp on. To consumers, the stamp had the most value in terms of its reassurance about authenticity. It had no relevance in terms of any kind of state endorsement of its effectiveness. The stamp’s importance, then, laid not so much in the alleged recommendation it implied, but in how it was manipulated by other stakeholders of power and participants in the marketplace for medicine. As Berridge has noted with regards the 1868 Pharmacy

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<sup>182</sup> Johnson, ‘Governmentality and the institutionalisation of expertise’, p.8

<sup>183</sup> Ibid., p.23.

<sup>184</sup> Brewer, *The Sinews of Power*, pp.101-134.

Act, 'the restrictions... eventually achieved were more a demonstration of the effects of inter-professional rivalry and the self-interest which lay at the basis of professionalisation'.<sup>185</sup> The integration of the material culture of taxation therefore prompts a re-evaluation of the way in which we understand the composition of the identities that comprised the 'government' over the nineteenth and into the twentieth century. Through its appearance upon mundane commodities, it highlights the importance of the 'unnoticed' and unseen symbols of nationhood and of power.

#### **4. Conclusion**

The integration of revenue stamp labels complicates our established history of branding and marking practices. They prompt us to question the identities that were involved in the marking of commodities. Products were marked not only for proprietary purposes intended to increase sales through the provision of reassurances about quality, efficacy and authenticity; they were also marked by the state for fiscal reasons. Whereas the former communications were aimed at consumers, the latter were intended for state employees such as Stamp Office inspectors. These became appropriated by manufacturers and retailers and converted into messages for consumers that signalled authenticity and implied efficacy. The established historiographies of branding have presented commodity marking practices as communications of proprietary consideration alone. The integration of the stamps, therefore, demonstrates that branding was a far broader process than has been recognised. Once this type of commodity marking has been integrated into the

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<sup>185</sup> Berridge, 'Professionalisation and narcotics', p.362.



concept of ‘branding’, it becomes apparent that state marking of products appeared on a range of everyday products and still does.

These stamps have been overlooked due to their ephemeral nature and their sheer ubiquity. The fact that they appeared on mundane and mass-produced items meant that they did not stand out to their user, unlike, perhaps, marks found upon a bespoke, luxury item of which every nuance was noticed and appreciated. This meant they made the messages that they conveyed all the more powerful. The nationalistic messages that stamp duty labels conveyed became part of the collective consciousness of Britain, unquestioned and unremarked upon. As such, as William Ashworth and John Brewer have demonstrated of other forms of taxation, they contributed towards a deliberate building of the state through the centrally implemented and administered bureaucracy intended to boost Treasury income.<sup>186</sup> Simply drawing attention to their mundanity forces us to rethink the ‘naturalness’ of taxation, as well as the similar ‘naturalness’ of the professionalisation of the medical trade. While most historians of medicine have presented the state as being entirely separate from ‘medico-bureaucracy’, the stamp revealed the extent to which they were symbiotically linked. Through professionals grumbled about the stamp duty, resistance died down for the most part once the ‘No Government Guarantee’ caution had been introduced to the label.

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<sup>186</sup> William J. Ashworth, *Customs and Excise. Trade, Production, and Consumption in England, 1640-1845* (Oxford, 2003); Brewer, *The Sinews of Power*.

Responses from the ‘regular’ medical practitioners revealed deep concerns about the way in which state marking practices were appropriated by manufacturers of rival medicines, and ultimately, what this meant in terms of their own identity. The drive to attain a monopoly over medical provision centred upon the establishment of their own reputation, at their rivals’ expense. As Simon Schaffer has remarked, in the period ‘these reputations were established through complex systems of advertising and of invigilation’.<sup>187</sup> The lack of invigilation that later in the nineteenth century would be performed by institutions such as the BMA and in the twentieth century, the National Institute for Health and Clinical Excellence (NICE), made the stamp duty label all the more powerful, as it implied institutional endorsement. The emerging profession sought to change this; advertising of the kind practiced by proprietary medicine vendors was soon portrayed as unnecessary if one was a credible practitioner. This was somewhat undermined by the fact that despite carrying editorials condemning the duty, the same issues of the *BMJ* continued to advertise proprietary medicines into the twentieth century.<sup>188</sup>

As concepts, credibility, reputation and trust exist in a state of flux, being constantly redefined and reinterpreted at each social interaction. While regulars worried that their ‘inferiors’ were being legitimised by the medicine stamp duty, it also worked the other way, with the greedy reputation of quacks becoming associated with the government. Practitioners were careful not to state explicitly that the government had lost its credibility through the tax; after all, they still sought state approval. Yet as

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<sup>187</sup> Simon Schaffer, ‘Introduction’, in Lissa Roberts, Simon Schaffer, and Peter Dear (Eds.), *The Mindful Hand: Inquiry and Invention from the Late Renaissance to Early Industrialisation* (Amsterdam, 2007), p.322.

<sup>188</sup> Loeb, ‘Doctors and patent medicines in modern Britain’, p.408.

Rayner alluded, only a government so blinded by greed would advocate a tax on a product that would ultimately lead to a decrease in revenue as a result of it killing off its population: ‘they must have been infatuated, to have supposed a REVENUE could possibly have been raised, by means that apparently DECREASED the inhabitants of the country’.<sup>189</sup> As a modern state, not much has changed. We are still ruled by a governmentality composed of a complex web of institutionalised expertise and civil servants. Taxes remain on products that have been proven – by experts – to be harmful. Excise duty and VAT incurred on tobacco, some of which was hypothecated in 1999 into spending on the NHS in order to treat increased demand on the healthcare system as a result of the consumption of goods like tobacco.<sup>190</sup>

The complex intertwining of ‘government’ that comprises both state and institutional affiliation and protection of medical reputation that the stamp duty revealed continues to be just as relevant to present day healthcare. In a curious parallel, the response of the College of Physicians to the medicine stamp duty shows comparable similarities to the Royal Pharmaceutical Society’s rejection of the artist Damien Hirst’s Notting Hill restaurant, Pharmacy. Furnished to resemble a twentieth-century pharmacy, the restaurant was furnished with ‘bar stools shaped like paracetamol tablets [and] floor-to-ceiling glass cases filled with empty medicine bottles’.<sup>191</sup> As James Shaw and Evelyn Welch have noted, the Society ‘objected to the use of the name, and to his display of bottles and medical paraphernalia for fear that it could confuse

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<sup>189</sup> Rayner, *Observations on the Statutes relating to the stamp duties*, p.xix.

<sup>190</sup> Jeremy Laurance, ‘Pre-Budget statement: health: tobacco levy ring-fenced for the NHS’, *The Independent* 10 November 1999, <http://www.independent.co.uk/news/prebudget-statement-health-tobacco-levy-ringfenced-for-the-nhs-1124870.html> (accessed October 2011).

<sup>191</sup> ‘Damien Hirst serves up restaurant art’, BBC News, 6 July 2011 <http://www.bbc.co.uk/news/entertainment-arts-14051200> (accessed October 2011).

customers'.<sup>192</sup> Instead, institutional credibility and endorsement expressed through a tense and fluctuating relationship with the 'state' remains as crucial for today's medical profession as it did in the eighteenth and nineteenth centuries.

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<sup>192</sup> James Shaw and Evelyn Welch, *Making and Marketing Medicine in Renaissance Florence* (New York, NY, 2011), p.17.