

TAX, MEDICINES AND THE LAW

In 1783 a stamp duty was imposed on proprietary or ‘quack’ medicines. These often useless but sometimes dangerous remedies were immensely popular. The tax, which lasted till 1941, was imposed to raise revenue. It failed in its incidental regulatory purpose, had a negative effect in that the stamp was perceived as a guarantee of quality, and had a positive effect in encouraging disclosure of the formula. The book explains the considerable impact the tax had on chemists and druggists – how it led to an improvement in professional status, but undermined it by reinforcing their reputations as traders. The legislation imposing the tax was complex, ambiguous and never reformed. The tax authorities had to administer it, and executive practice came to dominate it. A minor, specialised, low-yield tax is shown to be of real significance in the pharmaceutical context, and of exceptional importance as a model revealing the wider impact of tax law and administration.

Chantal Stebbings is Professor of Law and Legal History at the University of Exeter. In the past she has served as Dean of the Faculty of Law at the University of Exeter, Visiting Professor at the University of Rennes, France, a Fellow of the Institute of Taxation and a General Commissioner of Income Tax. She has also held a British Academy Research Readership and a Leverhulme Major Research Fellowship. She was generously supported by the Wellcome Trust for this book, which is her fourth monograph for Cambridge University Press. She is the editor of the *Journal of Legal History* and the Chair of the Hamlyn Trust.

Tax, Medicines and the Law

FROM QUACKERY TO PHARMACY

CHANTAL STEBBINGS



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*For my husband,
Howard*

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In memory of my great-grandfather, Alfred Reilly (1869–1942), Chemist and Druggist, Nice, France.

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