

French Tasset type revenue stamps taxing Pharmaceutical Specialties

1918-1934

Synopsis – August 6, 2018

Introduction: The French law of April 11, 1803 (21 Germinal An XI) established a legal and regulatory framework for the practice of pharmacy in France. One aspect of the law declared illegal the sale of proprietary medicines and other secret remedies which formulae were not disclosed. A decree promulgated in 1828 paved the way for the legalization of proprietary medicines authorized by the French Academy of Medicine. For many reasons most of proprietary medicines remained secret and thus illegal. Thanks to the tolerance of the French government, the market of unauthorized and thus illegal proprietary medicines kept growing at a fast pace. At the turn of the century, the illegal proprietary medicines, also called pharmaceutical specialties, represented a significant share of a very profitable and well-organized pharmaceutical industry, whose revenues appeared tempting to tax. After a few failed attempts prior to 1914, the disastrous economic situation during WWI led to the promulgation on December 30, 1916 of a law establishing a tax on many consumer goods including pharmaceutical specialties meeting certain criteria. The tax represented 10 to 15% of the retail price (tax scale) and was to be paid by the consumer. The tax was first formalized by the use of small and large ungummed labels that manufacturers and importers of pharmaceutical specialties had to affix on wraps or containers, till March 1918 when the perforated Tasset type stamps became available. The tax rate was revised twice, in 1924 and again in 1929 until 1934 when it was replaced by a unified tax paid by the manufacturers or importers of pharmaceutical specialties. Only pharmaceutical specialties meeting certain criteria were taxable.

Purpose & Scope: This is a one-frame exhibit of the Tasset type revenue stamps taxing pharmaceutical specialties sold in France from 1918 to 1934. The exhibit is organized chronologically and presents mint and used stamps as well as stamped documents showing how the stamps were actually used. The stamped documents shown are exclusively wraps and containers of pharmaceutical specialties. The exhibit does NOT cover the use of those stamps for taxing other products sold in pharmacies such as salts used for the preparation of mineral waters (different rate), items subject to the perfumery tax, or items subject to the luxury tax. This exhibit does NOT cover the ungummed labels taxing pharmaceutical specialties.

Treatment & Importance: Why presenting the story of those stamps in chronological order with an outline highlighting the key Laws regulating the tax rates rather than an outline highlighting the four Tasset type stamps issues? It appears to be a better choice for both the clarity and the balance of the exhibit. The 1931 and third issue was indeed a special issue for a specific medicine while stamps from the fourth and last 1933 issue have barely been used for one year before the tax was repealed in 1934. On the contrary, the time intervals between 1918 and the subsequent key laws of 1924 and 1929 framing the tax were approximatively of the same duration, i.e. 5 to 6 years apart, till the tax was repealed in 1934. The emphasis is placed on the analysis of stamped documents since detached stamps can't tell much about their exact use (date, rate). In particular, a significant importance is given to the analysis of the history of retail prices of pharmaceutical specialties shown, which makes this exhibit important for both the history of French revenues and the history of French pharmacy. I'm not aware of any prior exhibit on the same theme.

Knowledge, Personal Study & Research: I have been collecting stamps for 33 years and old medicine tins and containers for 29 years. The present exhibit represents a symbiosis between both areas of interest and the result of 14 years of intensive research. Though very limited in scope the exhibit briefly goes over a certain number of philatelic notions familiar to the stamp collector such as color essays, paper quality, printing techniques, perforations, and cancellations to name a few. The exhibit answers an open question related to the existence or not of rouletted stamps from the 1918 issue. The answer is that they most likely don't exist, the bottom row of some sheets were simply not perforated. **New findings are highlighted in a blue frame at the bottom right corner of the exhibit sheets.** The information published on the main subject of the exhibit is extremely limited and correspondence with other advanced collectors and judges specialized in French revenues brought very limited additional information (Y-M. Danan, D. Spano, H. Barbero, J. Foort, R. Dedecker, J-P. Fosse). The collection of revenues of H. Janton, cited in the second Philatelic reference below, was donated to the French Ministry of Finance. Its review did not bring any new information. The analysis of the history of retail prices of pharmaceutical specialties between 1918 and 1934 required a search through rare professional documentation sometimes not available in any database or library and I randomly acquired over the course of the last 20 years. Pricing history results from my personal work never previously shown or published. **Price analyses are highlighted in a red frame next to each stamped document.**

Condition & Rarity: 1918 & 1924 issues: Large blocks of mint stamps are rare. **1931 issue (rouletted):** Multiples of mint stamps are rare. There are only a few known stamped documents (unsealed) in collector hands. **1933 issue:** All stamps are rare, mint or used. Less than 20 complete sets of the fourth issue of 1933 are known according to the first Philatelic reference below (conservative number), the rarest of all being the variety of the 85c (swollen cheek). **Stamped documents:** In most cases the stamp is found torn in half as it was supposed to form a seal destroyed at the opening of the container (envelop, wrap, tin or cardboard box, bottle..). Unopened containers are very rare. When it was not possible to form a seal the stamp was either pre-canceled and then affixed to the container or canceled once affixed to the container. Such documents are rare. I own about 75 stamped documents, only about 25 of them are in good condition. This exhibit shows the relevant ones fitting in a 1/2" deep exhibition frame. Overall stamped documents are rarely in collector hands and the rarest of all whatever the condition are with stamps from the fourth issue of 1933. I own one of them.

Highlights: Rarity indicator on title page.

- 1) Large blocks of the 1918 & 1924 issues in mint condition.
- 2) Pair of the rouletted stamp of the 1931 issue in mint condition. The pair was actually cut from the strip of 5 shown in the first Philatelic reference below.
- 3) Complete set of the 1933 issue in mint condition, including the variety of the 85c stamp (swollen cheek).
- 4) Only known multiple of the variety of the 85c stamp.

Presentation: Philatelic material thicker than 1/4" has to be exhibited within the four pages located at the very center of the frame, due to the dimensional constraints. The rouletted 1931 stamp on document does not fit in the frame so the need of a picture to explain how it was actually used.

References:

Philatelic:

Catalogue des timbres fiscaux et socio-postaux de France et de Monaco (2012) Ed. Yvert et Tellier, Amiens France, pp116-117

Medicine tax stamps worldwide, George B. Griffenhagen, American Topical Association - Milwaukee, WI (1971), pp89-93

Catalogue des timbres fiscaux locaux et spéciaux de France et de Monaco, Société Française de Philatélie Fiscale (SFPF) Paris France (2003) Chapter P, pp20-21

Le timbre de roulettes pour spécialités pharmaceutiques, Yves-Maxime Danan, Michel Hoste in *La Philatélie Française* (1995), pp46-47

Note 1: Previous notable references such as *Forbin catalogs* and *Brainerd Kremer publications* are not as complete or as accurate as publications here above.

Outline of the exhibit:

- Tax rates and usage
- Compliance with the law of December 30, 1916
- Compliance with the law of March 22, 1924
- Compliance with the law of December 29, 1929
- Decree-Law of July 19, 1934

Note 2: The tax rates revised in 1924 listed by *Griffenhagen page 91* are not understandable.

Historic:

General sales catalogs of the Office Commercial Pharmaceutique (OCP)

La Revue des Spécialités, house organ of the OCP

Archives of the French Ministry of Finance

Manuel encyclopédique des contributions indirectes et des octrois, Louis Hourcade, Poitiers France, Librairie administrative P. Oudin 1929