

French Tasset type revenue stamps taxing Pharmaceutical Specialties

1918-1934

This one-frame exhibit presents 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 French law of April 11, 1803 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. The tax was repealed in 1934 and replaced with a unified tax of 5% paid by the manufacturers or importers of pharmaceutical specialties.

Four Issues and three types:

- 1918 Issue ("République au trait" initial type)
- 1924 Issue (initial type, additional values)
- 1931 Issue (initial type modified, private rouletted Issue)
- 1933 Issue (previous type modified again)



Absence of overprint - 1918 Issue

Outline of the exhibit:

- 1) Tax rates and usage
- 2) Compliance with the Law of December 30, 1916
- 3) Compliance with the Law of March 22, 1924
- 4) Compliance with the Law of December 29, 1929
- 5) Decree-Law of July 19, 1934



Color essays - 1918 Issue



Color essays - 1924 Issue

Philatelic materials of significant rarity are highlighted with a 