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**Taxation, State Formation and Governmentality:
The Historical Development of Alcohol Excise Duties in England and Wales
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Abstract

The use of excise taxation in contemporary Western societies is marked by the curious co-existence of the state's inherent fiscal objective of raising revenue with often-articulated behavioural objectives relating to lowering or altering public consumption of certain commodities. This paper uses findings from the first dedicated empirical study of the long-term development of various alcohol excise duties in England and Wales to investigate how and why this contemporary situation, of distinct and potentially inconsistent rationalities, came to exist. Orthodox tax history tends to emphasise the importance of tax for state formation generally and/or the more specific establishment of a fiscal-military state in Britain. While important, such accounts relate principally to the fiscal dimensions of taxation and say little about any behavioural aspects. This paper draws upon the original analysis of archival government sources from 1643 to 1914 that pertain to the excise taxation of various drinks that are today defined as alcoholic. It also involves the innovative application of the Foucauldian concept of governmentality to this history of taxation. The article demonstrates that the historical development of alcohol excise duties in England and Wales has been driven, not just by the formation of a fiscal-military state, but also by the emergence of governmentality across the modern period. This original insight into tax history is used to explain the logical inconsistencies within current tax laws. Moreover, by providing the first sustained analysis of its links to taxation, the article advances the developing literature around governmentality within criminology, sociology and socio-legal studies.

Keywords: Alcohol, taxation, excise duties, governmentality, state

1) Introduction

It is often observed that there seems to be an ambivalence or potential inconsistency at the heart of excise taxation in contemporary Western societies. Excise taxes are legal technologies that impose levies upon the domestic production of specific commodities (Cnossen 2011). It is usual for states to identify these specific commodities in statute, authorise official bureaucracies to collect the duties imposed upon them and strengthen their collection by legislating for a range of actions, including criminal prosecution, to be taken against those who do not comply. On the one hand, excise duties are fiscally and economically useful for states. They can raise significant amounts of revenue and, as their levy and rate can encourage or discourage production of excised commodities, they can also help governments to stimulate or constrain certain industries. But, on the other hand, excise duties are frequently understood in reference to the positive behavioural ends which they may engender. For example, in contemporary societies, excise taxes on petrol are often linked to pollution, taxes on tobacco are rationalised with regards to public health and taxes on alcoholic drinks are justified with reference to a range of factors such as public health, public order and addiction (see Ogus 1999; Lorenzi, 2010). Moreover, it is frequently commented that there can sometimes be tension between the fiscal and economic ends of excise taxation, which are most obviously met through greater consumption of taxed commodities, and the behavioural objectives which are more consistent with lower consumption (see Shughart 1997; Gifford

1997; Ogus 1999; Crossen 2011¹). Hence, contemporary practices of excise taxation exist within a mesh of multiple, distinct and potentially conflicting objectives and rationales.

This article examines how a single form of taxation has become constituted by such a heady and intriguing brew of objectives and rationalities. Specifically, it sheds new light on the contemporary existence of distinct fiscal and behavioural dimensions of excise taxation by examining the historical development of excise duties applied to various alcoholic drinks in England and Wales.² The history of drinking is an expanding international field of study (see Hailwood, 2016) but, with a few exceptions (e.g. Manton, 2014), it contains few studies that specifically focus on alcohol taxation. There are a number of long-term histories of drinking in Britain specifically which attend to relevant social, cultural, political and legal issues (e.g. Clark 1983; Greenaway 2003; Jennings 2007; Nicholls 2009; AUTHOR 2014). But, although this literature usefully describes changing drinking habits and various efforts to regulate or control alcohol consumption, there is again little sustained examination of alcohol taxation. Additionally, there are existing general histories of taxation (e.g. Bonney 1995b; Daunton 2001; O'Brien and Hunt 1993; Ormrod 1999)

¹ Sournia (1990) has described historical examples of this same fiscal-behavioural tension in nineteenth century France. See also Hames (2012) for further international historical examples of this tension.

² Some developments discussed here are relevant to Scotland and Ireland too. But, equally, taxation has often been administered differently in various parts of the British Isles. Hence, analysis here presented does not strictly apply to anywhere outside of England and Wales.

and specific historical studies of excise taxation (Ashworth 2003; Coffman 2013). These works are largely geared towards financial or economic considerations and usually place particular emphasis on state formation in explaining the development of excise taxation. This perspective is understandable; excise taxes were the single biggest source of revenue for the British government in the eighteenth and nineteenth centuries. As such, they were central to the development and expansion of the state's apparatus and Britain's burgeoning ability to project its military power on a global scale (Brewer, 1988). But, especially in instances where the stated objectives of excise reforms include lowering consumption of a taxed commodity or better controlling behaviours associated with it (rather than increasing the revenues derived from it), historical practices of excise taxation cannot always be explained in reference to the fiscal and military requirements of an emerging state. The orthodox academic focus on state formation within British tax history does not, therefore, sufficiently explain how the behavioural dimension of excise taxation has come to exist.

This article reports on findings from archival research on the specific development of alcohol excise duties from 1643 until 1914. It must be stated that the term 'alcohol' did not impart its present meaning until at least the late nineteenth century. Beer, wine, spirits and other drinks were, until this point, largely differentiated as objects of governance (see O'Malley and Valverde 2004³). Hence, although the umbrella term 'alcohol excise duties' is used at points in this paper to conveniently denote a group of commodities that is familiar to twenty-first century

³ O'Malley and Valverde (2004) refer to the complex genealogy of the term 'alcohol' in this piece. See Seddon (2016) for a parallel genealogy of the term "drugs".

readers, the discussion presented does acknowledge the historical separation of beer, wine, spirits and other beverages in the period covered. The timeframe of the paper begins in 1643, as this is when excise duties were first used in England and Wales, and ends in 1914. As the early twentieth century saw direct taxation supersede indirect taxation in terms of receipts and importance to governments, the end of the 'long nineteenth century' makes a suitable end-point for this analysis. It is also worth adding that, especially after 1914, the fiscal and behavioural dimensions of alcohol taxes were sometimes complementary. This was vividly apparent during the First World War as steep increases in alcohol taxes were linked to both the government's need for revenue and its belief that lower consumption amongst military personnel and civilians would aid the war effort (see, for example, AUTHOR, 2014: 97-128). Research on the present has also found that it is often possible for states to achieve both higher revenue and lower consumption by raising taxes (Osterberg 2011). However, these two dimensions of alcohol taxation were predominantly understood by government ministers and civil servants in Britain as discrete and potentially inconsistent during the period covered here.⁴ Moreover, even

⁴ For example, in 1880, Prime Minister William Gladstone stated that spirits duties should not eradicate spirits consumption but "bring it to what would be the minimum compatible with the collection of the Revenue" (House of Commons 24 June 1880). The quote used later from a Customs House official in 1914 echoes this point by differentiating issues of revenue and behaviour (see references to TNA CUST 118/27 in section 3.2.2.2).

when complementing each other, the fiscal objective of raising revenue remains distinct from any behavioural objective relating to changing drinking habits.⁵

Across this timeframe of 1643-1914, the research principally entailed a study of qualitative and quantitative excise records held at The (UK) National Archive (TNA).⁶ Statutory law and parliamentary debates are also drawn upon at certain points. This article is not intended to provide a comprehensive history of the excise taxation of alcoholic drinks. Instead, it zeroes in on key periods in which relevant excise duties were changed drastically and examines sources which help make sense of the objectives and rationalities which animated these changes. This original empirical work is accompanied by an innovative application of Foucault's notion of governmentality to the history of taxation. Governmentality, in essence, refers to a specific form of political power that arises in the modern historical period and takes

⁵ As already identified, there are numerous studies which identify these separate objectives of excise taxation (e.g. Shughart 1997; Gifford 1997; Ogus 1999; Cnossen 2011 etc).

⁶ The records used were mostly produced by the Board of Excise, Her Majesty's Department for Revenue and Customs or other government departments which have, at some point or other, been responsible for the excise in Britain. Relevant sources were identified with keyword searches of the TNA's catalogue. Quantitative sources have been used to build spreadsheets of rates, receipts and other relevant information which are subsequently analysed with a view to ascertaining the degree of their change and continuity in the historical long term. Qualitative sources are examined by way of a discourse analysis of internal and external government communications relating to alcohol taxes.

population as its primary object (Foucault 1991a). Accordingly, it is used here to bring the behavioural aspects of excise taxation, the attempts to influence the consumption habits of the population, into sharper focus. Governmentality has, despite the wealth of literature that has grown around Foucauldian approaches to various aspects of governance (including the governance of drinking e.g. Valverde 1998, 2003; Kneale 2012; Beckingham 2013), yet to be employed as a lens through which changing forms of taxation can be understood. As such, this article provides a new and original perspective on the history of taxation and utilises it to help explain the logical ambivalence and potential inconsistencies within contemporary tax laws. Moreover, by providing the first sustained analysis of its links to taxation, the article advances the developing literature around governmentality within criminology, sociology and socio-legal studies.

2) State Formation and Governmentality

2.1) Taxation and the Formation of the Fiscal-Military State

The first excise taxes in England and Wales were levied in 1643. They were already used in the Netherlands and had been tried in France, but most European countries relied mainly on direct forms of taxation at this point in time (Bonney 1995a; Coffman 2013: 25-28). This section explores existing explanation of how excise duties broadly were imposed in England and Wales and examines whether these explanations can be applied to alcohol excise duties specifically. Duties on beer and wine were amongst the first British excise taxes and were particularly striking because, in the medieval and early modern periods, these commodities had often been subject to statutory price controls (Clark 1983; Hunter 2002). In contrast,

by the close of the seventeenth century it had become usual for British governments to inflate the price of different alcoholic drinks with various excise taxes.

Within historical sociology as well as economic and financial history, the development of taxation is usually situated as central to processes of state formation in the modern period. Following Schumpeter (1991 [1918]), a historical transformation of medieval 'domain states' into modern 'tax states' has been widely recognised. Domain states raised funds from feudal sources such as rents and tributes and, at least in Britain, received some income from prerogative taxation and customs duties. Tax states, by contrast, derive revenue primarily through (usually more profitable) taxes on property, income and goods (Daunton 2001; Ormrod 1999; Schumpeter 1991; Tilly 1990). Other scholars have stressed that borrowing, as well as tax, underpinned the formation of modern states (Bonney 1995b; Körner 1995; O'Brien and Hunt 1993). Whatever the source of the money, it is usual to link its generation or collection to military activities. O'Brien and Hunt argue that, even a brief examination of states' expenditures "will show the imperative behind that often desperate quest for taxes and loans was military" (1993: 130; also Brewer 1988: 29-63). If states could not pay for coercive capacities, if they were unable to become the leviathans that Hobbes (1998 [1651]) insisted they ought to be, then they were unlikely to withstand internal and external existential threats. Tilly asserts that "war and preparation for war produced the major components of European states" (Tilly 1990: 28) and, increasingly, it was taxation and borrowing that footed the bill for

these activities.⁷ Tax-gathering and war-making functions came to dominate the actions of the British government and its associated institutions to such an extent that, between the Tudor and Victorian periods, Brewer asserts that a “fiscal-military state” was formed (1988: xvii).

This orthodox view that broad developments in tax history are linked to the formation of a fiscal-military state does apply fairly well to excise taxation. Excise taxes overtook land taxes as the government’s main source of revenue in 1713 (Brewer 1988: 96-98) and their receipts increased from providing around 29% of total government revenue in 1696-1700 to 52% in 1791-1795 (Daunton 2001: 36-37). In the nineteenth century, excise and import duties on alcoholic drinks alone regularly constituted 30-40% of total annual government revenues and, at times, as much as 43% (Harrison 1971: 246). Coffman (2013) further demonstrates how, from the mid-seventeenth century, excise receipts were used as security to enable government borrowing. So excise duties were the main fiscal pillar of the British state across the seventeenth, eighteenth and nineteenth centuries. Moreover, their existence was clearly linked to military activities. Excise duties were created by a Parliamentary Ordinance and explicitly justified with reference to the Civil War. The preamble to this 1643 Ordinance states that:

... taking into their serious consideration the great Danger that this Kingdome lyeth under, through the implacable malice and treacherie of Papists, and other Malignant persons, who have, and daily doe wickedly practise, and

⁷ For examples of this, see Yelvington’s (1997) discussion of US excise taxes or Deconinck et al (2015) on the role of beer taxes in the creation of Belgium and Netherlands as nation states.

endeavour the utter ruine and extirpation of the Protestant Religion, the Privilege of Parliament, and the Liberty of the Subject: Insomuch, that there is no probable way left them for the preservation of this Nation... but by raising of Moneys for the purposes first above-mentioned... (Parliamentary Ordinance, July 22 1643 in Firth and Rait 1911: 202).

The Royalist Government created their own excise later the same year and the Scottish Convention of Estates did likewise in February 1644 (Coffman 2013). The creation of excise duties thus corresponds well to accounts of an emerging fiscal-military state.

Although created as a temporary measure, excise duties became a permanent tax and their use continued to be associated with military activities. Figure 1 illustrates this point by depicting the rates of the main forms of duty relating to beer from 1643 to 1829. It is notable that the introduction of new duties coincides with England's or Britain's involvement in major military conflicts. The creation of malt duties in 1697 was rationalised as providing funding for wars with France (see House of Commons 1803 [1697]: 740) and the introduction of hops duties in 1711 coincided with the War of the Spanish Succession. Hikes in existing duties frequently coincided with major military conflicts too. Beer duties went up during the War of the Grand Alliance (1689-1697), the rate of duty imposed on strong beer increased sharply during the Seven Years' War (1756-1763) and duties on beer, malt and hops all rose steeply during the wars with Revolutionary and Napoleonic France (1792-1815). Figure 2 shows spirits duties from 1720 to 1770 and, similarly, it is apparent that the lower and upper rates of spirits duty both increased during the Seven Years' War as well as during the War of the Austrian Succession (1739-1748). Subsequent to the era depicted in Figure 1, a 'Malt War Duty' helped pay for the Crimean War by raising

£2.45m from 1854-1856 (TNA CUST 44/1) and an additional shilling levied on a barrel of beer produced £1.5m as part of the 'South African War Budget' of 1900 (TNA CUST 118/27). From the seventeenth until at least the early twentieth century, excise duties made a considerable contribution towards the cost of British military activities.

Governments turned so readily to excise duties to fund wars, above other forms of taxation or revenue-raising, partly because they were relatively easy to collect. Tilly describes how taxes on saleable goods, such as excise duties, become possible in more capitalised economies (Tilly 1990) and so the advance of trade and spread of money in the early modern period would have made excise duties more viable. As they were usually paid by producers, excise officers collected duties from a fairly manageable number of brewers, distillers and other manufacturers. In regards to beer, a decline in home brewing and the increased concentration of production within a smaller number of large, commercial breweries from the fifteenth century onwards (Clark 1983: 20-34) made the task of collecting beer duties practically easier (see Nye 2011). Producers were also compelled, on pain of prosecution and potential imprisonment, to comply. Its potentially high yields and practical collection advantages explain why the excise was described in a piece of 1657 legislation as the "most easie and indifferent Levy that can be laid upon the People" (Firth and Rait 1911: 1186).

Because they effectively generated revenue and facilitated borrowing, it is thus common to link the development of excise duties to Britain's transformation into a fiscal-military state that was capable of defending its borders from external threats and projecting its political power on a global scale (Brewer 1988; Ashworth 2003; Coffman 2013; Daunton 2001; Nye 2011). Alcohol excise duties, as this section has

shown, were a crucial part of this wider process. However, the historical development of alcohol excise duties cannot be explained solely with regards to the formation of a strong, fiscal-military state. Figure 1 ends in 1829 because beer duties were repealed the following year and figure 2 reveals some striking fluctuations in the levy of spirits duties in the eighteenth century. Neither of these significant developments coincided with major military engagements and so neither can be easily explained in fiscal-military terms. In actuality (and as will be explored shortly), both of the developments were strongly connected to the behavioural dimensions of alcohol taxation. A different analytical approach, which does not reduce long-term changes in law and government practice purely to fiscal-military matters, is therefore required to understand these changes. The next section explains what this approach will entail.

[Figure 1 about here.]

[Figure 2 about here.]

2.2) Governmentality

Foucault's notion of governmentality revolves around the assertion that, across the modern historical period, a pronounced concern for population becomes visible in Western societies (2009). Prior to this point, it is argued that population was rarely acknowledged and governments typically viewed the occupants of their territories as individuals or subjects. Foucault argues that the spread of mercantilism from the seventeenth century and the rise of political economy from the eighteenth century helped foster a divergent view of people as workforces, markets or other aggregated objects (Foucault 2009: 1-86). McMullan describes the salient change here as the emergence of "a conception of the population as an entity with its own

regularities, social dynamics and aggregate patterns which, in turn, could be objectified into categories amenable to statistical processing” (1998: 101-102). This view of population is associated with the rise of censuses and the production of statistics on things like birth rates and death rates (Rose et al. 2006). These administrative and empirical changes help to render population knowable and thus reinforce its existence as a social object in its own right. Governmentality, then, is tied to the existence of institutions, procedures, analyses, calculations and other administrative technologies that indicate some recognition of the existence or significance of population and help to generate further knowledge about it (Foucault 1991a: 99-102).

As well as knowledge of population, governmentality is constituted by attempts to shape, manage or otherwise govern populations. In these terms, Foucault distinguishes governmentality from other forms of political power. Sovereignty is posited as a largely juridical exercise of power relating to legal obligations and opportunities for litigation which was pre-eminent within feudal, medieval societies. Discipline, moreover, is understood as the regulation of individuals and/or individuals’ bodies located largely within institutional contexts and coming to the fore in the fifteenth and sixteenth centuries. Both of these forms of power are situated within territorially-defined nation states. Governmentality, by contrast, relates less to subjects, individual bodies or territories and instead pertains principally to the exercise of power over the population that occupies a territory (Foucault 1991a; also Jessop 2007). Foucault suggests that governmentality emerges in Western societies somewhere between the late sixteenth and the eighteenth centuries (2009: 165). It is therefore contended that, from that point onwards, the inhabitants of a territory were seen as “existing within a dense field of

relations between people and people, people and things, people and events” (Rose et al. 2006: 87) and, based on this vision of population, attempts to exercise political power over them were made. The concept of governmentality thus embodies the symbiosis of knowledge and power that Foucault posited in his wider work. As Rose and Miller (1992: 181-183) explain, social objects (in this case population) become governable as soon as they are thinkable.

In addition to the symbiosis of knowledge and power, Foucault’s work is also relevant for the manner in which he de-centres the state in Western history. Foucault argued that the state has rarely possessed the unity or functionality with which it is often attributed. Instead, he contended that the state is a “relational ensemble” (Jessop 2007: 37) arising from the interactions of plural institutions, agents and processes (Foucault 1991a: 102-104; Lemke 2007). The objectives of these plural actors may sometimes be aligned but they can also be differing and potentially conflicting (Rose and Miller 1991: 189-191). Moreover, Foucault stresses that the state is not, and has never been, the sole source of political power. Power is intrinsic to all social relations and so other areas also warrant attention, such as religion, medicine or the family. The state is thus downgraded in importance slightly in Foucauldian analyses. It is recast as a heterogeneous, contingent feature of social life and positioned as a significant, but not singular, actor within the wider field of government. In this form, or as some ensemble of actors, states have existed for much of human history. The modern period is more distinct, it is suggested, because of how the state becomes governmentalized; or, in other words, because of how these heterogeneous groupings of actors exercise political power in a manner that is increasingly attuned to the political problems of population (Foucault 1991a: 102-104; Dean 1999: 16-20; Lemke 2007).

Studies of governmentality, therefore, focus on how state or non-state actors come to be involved in knowing and administering the lives and activities of certain groups or populations (Rose et al. 2006: 87). Rather than focusing on institutions or policies, these studies typically concentrate on the social dynamics of power within specific locations or particular fields of administration, such as accountancy (Miller 1990), pub licensing (Valverde 2003), insurance (O'Malley 2004) and intelligence (Hutchinson 2014). As these examples indicate, governmentality scholarship is often motivated by a desire to investigate “the role of the grey sciences, the minor processions... in the mundane business of governing everyday economic and social life” and “the new forms of power, authority and subjectivity being formed within these mundane practices” (Rose et al. 2006: 101). Excise taxation, as a routine and everyday feature of many activities surrounding production and consumption, can also be classified as a mundane administrative field. It is, additionally, a legal technology which does not target individuals or smaller groups but applies equally across populations. Moreover, its operation is upheld, not by a unified or homogenous ‘state’, but by the interaction of Parliament, local and national excise offices as well as the military, the courts and other agencies sometimes called upon to support enforcement activities. These characterisations, in addition to their rationalisation through multiple and inconsistent objectives, reinforces the suitability of a governmentality approach to the study of excise duties.

It should be added that the term governmentality is sometimes used more loosely, by Foucault and others, to refer to mentalities of government, the art of government or how we think about government more generally (Dean 1999: 16-20). In this respect, governmentality studies can cover a range of topics that, although usually based upon some attempt to govern population in the modern era, can focus

more closely on narrower configurations of power and knowledge, such as policing (e.g. McMullan 1998), pastoralism (e.g. Dean 1999: 73-97) or biopolitics (e.g. Rose 2001). This ambiguity in the term 'governmentality' reflects some of the broader terminological or conceptual ambiguities for which Foucault is often criticised. For example, Foucault sometimes seems to use 'governmentality' and 'security' interchangeably (Foucault 2009: 1-114). His division of political power into categories of sovereignty, discipline and governmentality has been attacked for underestimating the multiplicity and potential hybridity of political power (Hunt 1996: 6-7; Stenson 2006). Foucault, and those he has influenced, also attract criticism for apparently separating history into abruptly demarcated periods of time that are characterised by certain forms of power or political rationality. This endeavour is said to exaggerate the scope and pace of historical change, at the expense of continuity (Spiereburg 2004; Loader and Sparks 2004; Dodsworth 2015; Churchill unpublished), and negate the ongoing relevance of multiple forms of power in the historical present (Stenson 2006). Moreover, a Foucauldian concentration on knowledge or mentalities may produce analyses of government that, as in the famous instance of the panopticon (Foucault 1991b), seem to hold more pertinence for the history of ideas than to actual historical events and processes (Stenson 2006; Knepper 2016: 145-171).

It is neither possible nor necessary to provide a full defence of Foucault or Foucauldian scholarship here.⁸ It must, however, be emphasised that the use of some of Foucault's ideas in this article is shaped by a knowledge of these critiques. Governmentality, as discussed, is used in its specific sense to refer to the direction of political power towards population(s). The article examines governmentality, and

⁸ For a defence of Foucault from many of his critics, see: Garland (2014).

the related process of the governmentalization of the state within a certain historical period, but analysis is sensitive to the importance of continuity as well as change and the possibilities of multiple forms of power existing at any point in time. Finally, it can be added that discussion of changing historical knowledge or mentalities is accompanied here by the empirical study of administrative records relating to taxation. In other words, the actualities of history are studied alongside changing intellectual rationalities rather than in isolation from each other. Employed in this manner, Foucault's ideas strengthen the analysis of taxation practices presented here by situating them in reference to wider, long-term changes to government. Crucially, the specific concern for the government of population allows the behavioural aspects of taxation to be brought into much sharper focus than is achieved within the fiscal-military accounts of state formation that otherwise dominate tax history.

3) The Behavioural Dimensions of Alcohol Taxation

The (real or perceived) need to engage in military activities, and the practical and fiscal usefulness of excise duties, are significant in understanding why the early modern state sought to develop this new form of taxation. However, the compelling narrative of the rise of the fiscal-military state does not tell the whole story. This section will explore how alcohol taxes have been increasingly tied to attempts to govern behaviour across the modern historical period.

3.1) Rationalising and Legitimising Taxes

As section 2.1 described, Parliament's decision to create excise duties in the 1640s was clearly shaped by fiscal-military considerations. But its decision to impose duties on some commodities rather than others is not as easily explained. In the present, economists often argue that an inelastic relationship between price and

demand is important in the selection of goods to tax (Cnossen 2011; Lorenzi 2004, 2006). Alcoholic drinks are usually found to be fairly inelastic, meaning that an increase in their price as a result of tax changes may decrease sales slightly but not to the extent that tax receipts will diminish.⁹ However, many commodities which possess a similarly inelastic relationship between price and demand have never been subject to excise duties (see Andreyeva et al. 2010). Maintaining a degree of demand is important, therefore, to ensure a tax provides revenue but it is not a sufficient explanation for the selection of commodities to tax.

In addition to price-demand elasticity, various scholars have observed that moral judgments about the consumption of certain commodities seem to play a part in the selection of commodities for excise taxation (Shughart 1997; Ashworth 2003; Daunton 2001; Lorenzi 2004). Daunton comments that the political viability of tea duties shifted historically according to whether tea was regarded as a luxury or an essential at different points in time (2001: 20). The sometime imposition of duties upon expensive goods such as saffron, silver and silk similarly implies some suspicion, on the part of legislators, of indulgence or ostentation. These sorts of duties may, therefore, have had some relation to the wider moralisation of luxury in early modern Europe (see Hunt 1996). There are further reasons why the consumption of other excised goods has been moralised historically. Taxes on

⁹ It is worth noting that demand for alcoholic drinks does vary somewhat according to price. This variance is small enough to fall within the usual bounds of what is regarded as price-demand inelasticity, but is often seen as sufficient to justify the use of price-based interventions as a means to lower consumption (see Babor et al. 2003, 2010; Meier et al. 2008; Wagenaar et al. 2009).

betting, playing cards, tea, coffee and tobacco all occurred in historical contexts in which the consumption of these goods was commonly associated with some form of moral threat (Burnett 1999; Hilton 2000; Miller 2013; O'Malley 2003). Importantly, alcohol consumption was moralised across the early modern period because of its association with the sin of intemperance (Cook 2006). Although beer was a dietary staple for many British people until at least the nineteenth century (Ashworth 2003: 209-234; Burnett 1999: 111-140), drunkenness was frequently denounced and attitudes towards it actually appeared to harden in the sixteenth and seventeenth centuries (Wrightson 1981; Clark 1983; Nicholls 2009). In this morally charged context, it is telling that Coffman finds commentaries from the 1640s in which excise duties are presented as just measures which will discourage gluttony and extravagance or "favoueth virtue and punisheth vice" (2013: 29 and 187). The introduction of excise duties was, to some degree therefore, justified contemporaneously with reference to moral concerns for good and bad behaviour as well as fiscal-military matters.

Furthermore, it is clear that concerns for the problematic potential of drinking were not limited to the era surrounding the introduction of excise duties but stretch across the modern era. There were heightened concerns about spirits-drinking in the eighteenth century and, in the nineteenth century, the large and well-organised British temperance movement forcefully argued that drinking was the root cause of multiple social problems such as violence, sickness and poverty (Author 2014). In the twentieth century, drinking was associated with such problems as public disorder, youth crime, extra-marital sex and poor public health (ibid.). In contrast, the problematisation of other taxed commodities has been less stable. Taxes on tea, sugar and coffee became decreasingly tenable in the nineteenth and early twentieth

centuries as consumption of these commodities rose and they became increasingly regarded as 'essentials' rather than 'luxuries'. Similarly, duties on meat and salt were introduced in the 1640s but were scrapped soon after amidst fierce opposition (see Ashworth 2001; Braddick 1991). Of course, there have been instances of opposition to certain alcohol duties; for example, changes to wine (and tobacco) duties were linked to outbreaks of disorder in 1733 and alterations to spirits duties prompted riots in London in the 1740s (Ashworth 2003). But, despite these occasional flashpoints, Daunton asserts that alcohol duties were simply not as controversial as taxes on most other commodities (2001: 222).¹⁰ Enduring concerns about the potential of drinking to produce immoral behaviour or other social problems are therefore likely to have contributed to the longevity of excise duties on alcoholic drinks.

The initial rationality for selecting certain goods to tax and the continuing legitimacy of these taxes have, therefore, been widely connected to evolving popular beliefs about whether consuming these goods is essential and innocuous or somehow problematic or wrong. It is further likely that the specific and enduring association of drinking with immoral behaviour and problematic activities has, from the 1640s onwards, affected the continuing political viability of taxes on beer, wine, spirits and other drinks now classified as alcoholic. Moral judgments have thus contributed to what Shughart (1997) refers to as a 'politics of fiscal discrimination'

¹⁰ It might be added that opposition to alcohol excise duties in Britain seems to have lacked the scale and level of violence and/or disorder which was seen in other countries at certain points in time. The US Whisky Rebellion of 1791 (Yelvington 1997; Gifford 1997) and the role of opposition to wine taxes in the French Revolution (Plack 2012) are apposite examples here.

that selects certain commodities, and not others, for taxation. This situation illustrates that, in addition to prominent fiscal-military concerns, there have been some behavioural aspects of alcohol excise duties since their creation in 1643.

3.2) Alcohol Taxation and Governmentality

The previous section explained that, since their very inception, there has been a fairly commonly recognised connection between the levying of taxes on different alcoholic drinks and conceptions of good and bad behaviour. This section, however, draws on the original analysis of archival sources from the eighteenth, nineteenth and early twentieth centuries to advance existing knowledge of the behavioural dimension of excise taxation. It uses the conceptual lens of governmentality, as laid out in section 2.2, to help make sense of how changes to the form and level of alcohol taxation were linked to emerging political attempts to govern behaviour at a population level. As such, the analysis directly concerns how excise taxes on alcoholic drinks were inter-connected with new and evolving configurations of power and knowledge. In order to avoid some of the pitfalls of governmentality studies identified in 2.2, the section recognises that multiple and overlapping forms of political power can exist at any one time, considers historical continuity and incremental change as well as rapid and abrupt change, and closely examines actual administrative changes rather than simply intellectual changes.

3.2.1) Alcohol Taxation and Knowledge of Population

Excise collection has, aside from a spell from the 1650s to 1680 in which it was contracted out to tax farmers, been undertaken by a large bureaucracy with fairly constant and distinctly modern characteristics. In the seventeenth century, local offices were set up in each county of England and Wales and charged with collection in their given jurisdictions. These offices were staffed by full-time excise officers who,

in an effort to reduce corruption, were salaried and regularly transferred between different offices (Daunton 2001: 32-57; Ashworth 2003: 117-130). They were also afforded significant legal powers of search, entry, seizure and arrest. The local offices reported to a central excise office in London which had oversight of the whole collection process. The work of these organisations to collect the excise had some important indirect results. Firstly, it resulted in the collation of large amounts of information on the quantities of various excisable goods produced, the rates of duty that were charged upon them and the revenue collected. Secondly, it necessitated the ongoing development of accurate and consistent means of gauging the quantity or form of various commodities. Ashworth (2003: 280-298) describes how excise collection helped to drive the standardisation of various measurements as broadly agreed definitions of measures, such as gallons or casks, lessened disputes between producers and excise officers. He further shows that excise collection helped drive technological innovations with regards to, for example, instruments for measuring the density (and thus gravity) of alcoholic drinks (ibid.: 261-279). The process of excise collection thus generated valuable, and increasingly reliable, information on the production of excised goods by the British population.

This bureaucratic generation of useful information increasingly became the basis for quantitative characterisations of social patterns of consumption. Such characterisations were, to some degree, evident in the eighteenth century. Warner (2011) explores how Georgian discourse on gin-drinking featured some early examples of quantitative evidence being deployed within political debates. Various authors argued in favour of reforms to the drink laws in 1736 and 1751 by using data drawn from bills of mortality, counts of gin-sellers and, importantly, the Excise Office. The latter provided information on the amounts of beer, spirits and other drinks that

were (licitly) produced and released for consumption. Excise collection thus produced some data which could be used to help calculate consumption levels. However, it was still difficult to estimate population size at this point in time, meaning that calculating individual average consumption from (licit) production was not readily possible. Moreover, Warner (2011) suggests that reformers' use of excise and other quantitative data tended to be for rhetorical effect, to help persuade others of the alarming extent of spirits-drinking, rather than any rigorous empirical work. Nevertheless, some attempts to characterise the drinking habits of the population, or at least subsections of it, were apparent in the eighteenth century.

Efforts to measure and quantify the drinking habits of the population became more evident from the 1850s. The Commissioners of the Excise began to publish annual reports in 1856 and data on average consumption of various taxable commodities per head of the population quickly became a staple of these reports. For example, it was estimated that the average person living in England and Wales consumed 0.582 gallons of British-made spirits in 1857 (TNA CUST 44/3). The Commissioners of the Excise had long gathered data on the amount of certain commodities which were produced and cleared for consumption. But, presumably as a result of improved demographic information in the first half of the nineteenth century (linked to the development of the census), average consumption figures could now be calculated from this production data. It is also important that, while neither are easy to measure, both smuggling and home-brewing of beer seem to have been at historically low-levels by the mid-1800s (CUST 44/1; also Burnett 1999). Based on increasingly accurate measures of both population and alcohol production, the annual reports provided fairly reliable estimates of average individual consumption of beer, wine, spirits and some other drinks from the late 1850s. This

meant consumption of alcoholic drinks was expressed on an individuated basis as well as a population level.

In later years, these estimates of consumption were used to provide information on how the drinking habits of the population were changing. The 1876 Annual Report, for example, reported that spirits consumption rose in England from 1866 to 1876 (TNA CUST 44/7). By the early twentieth century, the annual reports made much more extensive discussion of consumption levels, especially with regards to why drinking habits change. Fluctuations in average consumption are discussed in reference to wages, employment levels, weather, licensing reforms and, importantly, drink prices as affected by excise duties (TNA CUST 44/21). Interestingly, the 1920 annual report posited that the trebling of the beer duty in November 1914 contributed to an increase in average spirits consumption in 1914-1915 as people temporarily swapped beer for spirits (*ibid.*). This evidence indicates that the British people were not understood as a multiplicity of individuals or subjects, nor were they understood as the sum total of individuals or subjects living within a certain territory. Excise data and other sources of information supported a contrasting view of the British people as a population with, to reiterate McMullan's phrase, "its own regularities, social dynamics and aggregate patterns".

The changes described here are part of a wider development of statistical sources of demographic and economic information within Western societies (see Brewer 1988: 221-249; Hacking 1991; Higgs 2001). They also resonate with a growing political interest in the effects of alcohol consumption on the strength and quality of populations that has been identified in various Western countries in the late nineteenth and early twentieth century (Valverde 1998; Edman 2015). Specifically, it has been shown here that the administration of excise duties by an organised,

professional bureaucracy instigated particular leaps forward in regards to understanding average drinking habits in England and Wales. This is significant because it shows that excise duties produced knowledge which led to individualised understandings of drinking by supporting quantitative estimations of how much beer, wine, spirits or other exciseable beverages the average person was consuming. As such, alcohol excise duties were both individualising and collectivising as a legal technology. But, importantly, the 'average' individual is divined with reference to the population and the population, moreover, is increasingly understood to have a reality of its own with regards to patterns and trends of drinking. The development of alcohol taxes is thus increasingly intertwined with knowledge of population from the eighteenth century onwards.

3.2.2) Alcohol Taxation and the Governance of Population

As already described, knowledge and power are symbiotic in studies of governmentality. It is therefore necessary to examine how this changing understanding of drinking habits corresponded to exercises of political power which took the alcohol-related behaviours of the population as their object. To do this, this section will provide two case studies which relate respectively to the dramatic changes in spirits duties and beer duty that were identified in section 2.1 and are illustrated within figures 1 and 2. These are, namely, the introduction of retail spirits duties from the 1720s to the 1740s and the repeal of the beer duty from 1830 to 1880. While both reforms were ultimately undone, they shed considerable light on the wider use of spirits and beer duties in the eighteenth, nineteenth and early twentieth centuries.

3.2.2.1) Spirits Duties and the Gin Acts

The eighteenth century saw some dramatic alterations to the manner in which spirits duties were levied and collected. Figure 2 illustrates that, while there were incremental changes in the upper and lower rates at which duty was imposed on the wholesale of spirits from 1720-1770, the most dramatic alterations to spirits duties in this period were the collection of duties on the retail of spirits from 1729-1733 and 1736-1743. These retail excise duties are notable for two main reasons. Firstly, and unlike other excise duties discussed in this paper, they affected retailers rather than producers and, as such, were more likely to be fully transferred onto the price paid for spirits by consumers. Secondly, the rate of these retail excises marks them out from other alcohol duties in this period or any other. The Gin Act 1729 imposed an excise duty of 5 shillings per gallon on compound distillers who, in practice, tended to be those who added flavourings to gin before selling it to drinkers (Dillon 2003). This form of duty was abolished in 1733 but, in 1736, a new excise of 20 shillings per gallon was directly imposed on all retailers of spirits. It is estimated that the 1736 reform resulted in a tenfold increase in the retail price of spirits (Wilson 1940: 192-193) and so, for all but the wealthiest drinkers, it amounted to an essential prohibition on legal sales of alcoholic spirits (House of Commons 1803 [1736]: 1073-1110). Crucially, these retail excises did not coincide with any new British military engagements and were passed despite concerns that they may actually reduce tax revenues (*ibid.*). This fact, in addition to their more direct levy upon consumption and their prohibitive rate, shows that the retail excises cannot be readily explained as fiscal-military measures.

While debating the 1736 reform, government ministers explained that the measure had not been formulated to provide further revenues but “designed only for putting an end to an abuse which had lately crept in among our people” (House of

Commons 1736: 1063). The abuse in question was an apparent upsurge in gin-drinking that had partly been stimulated by Parliament's use of low spirits taxes, in the late seventeenth century, to encourage spirits production and thus use up grain surpluses and financially benefit influential landowners. Although beer-drinking was regarded as largely un-problematic in this period,¹¹ the perceived increase in spirits-drinking led to heightened social anxieties about excessive spirits-drinking, especially in London. Consequently, Parliament passing a number of Gin Acts from the 1720s to the 1760s which sought to use licensing restrictions and taxation to better manage spirits drinking (Critcher 2011). The preamble to the Gin Act 1736 clearly represents the legislation as an attempt to reform the immoral drinking habits of the lower classes:

Whereas the drinking of Spirituous Liquors or Strong Waters is become very common especially among the People of lower and inferior Rank, the constant and excessive Use whereof tends greatly to the Destruction of their Healths, rendering them unfit for useful Labour and Business, debauching their Morals, and inciting them to perpetrate all Manner of Vices; and the ill Consequences of the excessive Use of such Liquors are not confined to the present Generation, but extend to future Ages... and tend to the Devastation and Ruin of this Kingdom.

Detailed studies of this era echo this preamble by depicting the Gin Acts as attempts to control spirits-drinking or morally regulate the behaviour of the lower classes (Borsay 2007; Critcher 2011; Nicholls 2009; Warner 2004). The government thus

¹¹ See, for example, the depictions of beer-drinking and gin-drinking in Hogarth's famous illustrations of 'Gin Lane' and 'Beer Street'.

rationalised its actions with primary reference to the objective of reforming the behaviour of the lower social classes.

The rationality can be broken down into multiple constituent objectives. Avoiding the ill effects of spirits-drinking on health and labour are cited in the legislative preamble. The retail excises have also been widely connected to anxieties about public order in urban areas (Critcher 2011; Warner 2004). The reference to morals is a little ambiguous but occurred in a context in which drinking was often linked to various forms of crime, reckless parenting and female sexuality (Warner and Ivis 2000). The government thus sought to make lower-class people healthier, more productive, more orderly, more attentive as parents and, in the case of lower-class women, less sexually promiscuous. These aspirations resonate with some of the specific configurations of power and knowledge which Foucault and others associate with modern government. For example, the concern for the future of the kingdom corresponds to the prioritisation of national strength that Foucault associates with 'reason of state' philosophies; the interest in urban order evokes Foucauldian notions of policing; valuation of individual and collective moral wellbeing is redolent of the exercise of spiritual care through pastoralism; and the interest in sexuality and reproduction is reminiscent of bio-politics (Foucault 2009; Dean 1999; Valverde 2006). But, more fundamentally, this multi-faceted rationality is connected to governmentality. All the justifications ultimately indicate the existence of a government policy designed to act upon the lower class for the present and future benefit of the nation as a collective.

Of course, it has been established that excise duties were rationalised or legitimated with reference to morals and behaviour prior in the seventeenth century. But these Georgian examples of retail excises are more clearly connected to the

emergence of governmentality. The drastic step of imposing exorbitant spirits duties on retailers, as well as their justification through the envisaged national benefit of their impact on the consumption behaviours of lower class, demonstrates the strong characteristic of these reforms as attempts to govern the population. As it turned out, the retail excises were unpopular, ineffective and short-lived (see Warner and Ivis 1999). Their abandonment does not, however, represent the state's retreat from the use of spirits taxes in a manner consistent with governmentality. The Georgian "gin craze" is often said to have ended when the Gin Act 1751 successfully limited the number of gin-sellers and helped lower consumption through modest increases in (wholesale) spirits excises and licence fees. Whether the 1751 Act was effective in this way or not (see Warner et al. 2001), spirits excise duties continued to be understood in reference, not just to fiscal and military objectives, but also to efforts to shape the drinking habits of groups or populations that are indicative of the notion of governmentality.

3.2.2.2) Beer Duties and the Beer Act 1830

The most dramatic alteration to alcohol excise duties in the nineteenth century was wrought by the Beer Act 1830, which famously abolished beer duty. Malt and hops duties were retained, as was the requirement that beer-sellers purchase an excise licence. But beer duty generated approximately £3m per year in revenue at this point in time and so its abolition was still one of the costliest decisions made about taxation in the first half of the nineteenth century (TNA CUST 44/1 and 155/57). This reform was consciously loss-making and, as with the Gin Acts 1729 and 1736, did not coincide with any new British military engagement. Once again, a key development to alcohol taxes makes little sense as a fiscal-military measure. So what factors shaped the use of beer duties in the nineteenth century?

Excise sources offer some insights by reporting that collecting the beer duty was seen as difficult in the 1820s due to there being a large number of brewers. Maltsters and hop-farmers, by contrast, were fewer in number, thus making the collection task of excise officers easier. Taxes on the ingredients in beer were also likely to be paid by those engaged in home-brewing as well as commercial brewing (TNA CUST 44/1 and 155/57). In addition to these practical benefits, the Beer Act was connected to various political and economic considerations. Greenaway (2003: 21) links the legislation to government attempts to stimulate beer production and avert a slump in cereal prices and both Jennings (2007) and Nicholls (2009) note that an impending election may have made the (Duke of Wellington's) Government more disposed towards this popular reform. Importantly, the Beer Act was also closely linked to wider efforts to free up the trade in beer. As well as repealing beer duty, it removed the legal requirement for those selling beer, ale or cider to possess a licence granted by a magistrate. Magistrates were seen as a vested, often corrupt interest whose traditional discretionary authority presented an impediment to the free production and sale of beer (Anderson 2002). By inflating production costs, beer duty was also seen as distorting the market in a way that incentivised brewers to produce cheap, low quality beer and even to adulterate their produce (TNA CUST 119/368). The Beer Act 1830 is, therefore, widely understood in reference to the political economy of classical liberalism and the ideals of free trade and minimal government which typify it (Greenaway 2003; Harrison 1971; Jennings 2007; Nicholls 2009).

As well as the influence of liberal political economy, the Beer Act was shaped by a clear government attempt to change the drinking behaviour of the population. There were growing public anxieties in the 1820s about an apparent shift in popular taste away from beer and towards spirits (Greenaway 2003; Harrison 1971) and

information cited in Parliament, based on excise data, seemed to confirm this by recording that total spirits consumption had risen from 12 million to 24 million gallons per year (House of Commons 1830a). Spirits were again blamed for crime, ill-health and the majority of other problems arising from drinking and drunkenness. As one Member of Parliament put it, “all disorder and immorality consequent on tippling arose from the drinking of spirits and not beer” (Author 2014: 56). Beer was still seen as a dietary staple, an essential commodity, and even the “second necessary of life” (House of Commons 1830a). Not only was it a substitute for “demoralising and destructive spirituous liquors” (ibid.), beer was believed by many to actively benefit individual strength and health. During debates over this reform, Lord Brougham famously described beer as a “moral species” of beverage (House of Commons 1830b). Hence, the Beer Act 1830 is widely recognised as an attempt to wean drinkers off gin and onto beer (e.g. Burnett 1999; Jennings 2007; Nicholls 2009) and, to reinforce this point, it can be added that spirits duties were increased in 1830 by sixpence per gallon (TNA CUST 44/1). The government envisaged that, by improving beer quality, reducing beer prices and increasing spirits taxes, free trade would reduce the problems of spirits-drinking and perhaps, through the beneficial properties of beer, improve the strength, health and general behaviour of the population.

This legislation did not create the sort of stark differences in the price of beer and spirits that were produced by the Gin Acts. Instead, it was presumed that general improvements to the population would occur as individuals responded to the expected depreciation in the price of beer and improvement in its quality. These changes would, it was envisaged, encourage individuals to exercise personal agency by making active choices to consume beer above spirits. This point is reminiscent of

analyses of national and transnational temperance organisations and the manner in which their efforts to govern the consumption of alcohol were linked to the promotion of specifically modern forms of subjectivity based around the exercise of personal autonomy and individual self-control (Sulkunen and Warpenius 2000; AUTHOR 2011; Edman 2015). From this perspective, the Beer Act can be linked to a wider political project of producing a particular ethical subjectivity, of generating the model individual of liberal thought who was autonomous and capable of self-improvement (see Rose et al. 2006). If individuals adopted this ethical subjectivity by reforming their personal habits of consumption the aggregate effect on the population would likely include improved health, lower crime, better morals and other desired ends. The Beer Act, and the practices of excise taxation it entailed, can be described as characteristic of a specifically liberal configuration of knowledge and power in which government is accomplished through personal freedom rather than in opposition to it (see Foucault 2009: 29-54; Rose and Miller 1992). More broadly, this political vision was situated within an individualising and collectivising heuristic framework that is symptomatic of governmentality.

This project of managing consumption appears to have had considerable longevity. Beer duty was reinstated in 1880 as Gladstone's government talked approvingly of how a decrease in the number of brewers (commercial and home) meant collection would now be logistically much easier (TNA CUST 155/57). But this reform did not mean that diverting drinkers from beer to spirits ceased to be important to government. Drastic changes to the overall level of beer taxation were not expected as the new beer duty was introduced at the same time as malt and sugar (used in brewing) duties were scrapped (ibid.). Moreover, beer continued to be taxed at a lower rate than spirits in proportion to alcoholic strength or proof. In 1914,

for example, new duty rates on various drinks amounted to average levies of approximately 7s 8d per proof gallon of beer, 6s 9d per proof gallon of wine (excluding sparkling wine) and 14s 9d per proof gallon of spirits (TNA CUST 118/27). This comparative information is drawn from an internal Customs House document which further asserts that ongoing discrepancies between the levels of tax per proof gallon on different drinks were deliberate as a consistent level of taxation determined by alcoholic proof would mean either “an impossibly high duty on beer or an impossibly low duty on spirits” (ibid: 37). The source goes on to explain that “Apart from questions of revenue, the theory has always been that the consumption of Beer and light Wine should be encouraged as against the consumption of Spirits and stronger Wine” (ibid.). Long after the demise of the Beer Act, excise duties clearly continued to operate in a manner intended to govern the drinking behaviour of the population.

So, unlike in the eighteenth century, there were no nineteenth century attempts to use exorbitant duty rates to prohibit certain drinks. Instead, comparatively low rates of duty on beer were used to encourage autonomous liberal subjects to consume beer above spirits. Importantly, this section has showed how these practices were tied to the emergence of governmentality. The Beer Act was, as discussed, animated by practical, political and economic objectives. But it was also a clear instance of government seeking to act upon population in a manner that was informed by excise statistics on aggregate-level trends and intended to alter these trends by promoting a form of agency characteristic of liberalism as a rationality of government. Alcohol excise taxation in the nineteenth century was, therefore, bound up with political and administrative practices that are indicative of governmentality.

3.3) Taxation and Governmentality

Excise taxation has thus been connected to concerns for good and bad behaviour since it began in England and Wales in 1643. In this era, the behavioural dimension of excise duties appears to have been invoked to help rationalise or legitimise the levying of taxes on problematic or morally dubious commodities, including beer, wine and spirits. But, across the eighteenth and nineteenth centuries, the specific imposition of excise duties on drinks that are now regarded as alcoholic becomes much more clearly linked to attempts to govern the behaviour of the population. The collection of the excise by a national, centralised bureaucracy simultaneously generated knowledge about the population as well as enabling Parliament to attempt to shape consumption patterns within this population into more desirable forms by creating new duties, altering rates of duty or repealing certain duties. There is clear evidence that spirits taxes were used at points in the eighteenth century as part of wider attempts to govern the behaviour of the population. This practice intensifies across the nineteenth century so that, by the turn of the twentieth century, excise information was routinely used to understand individual and population-level consumption and excise duties were consistently employed as a means to govern drinking behaviour as well as provide government revenues. The historical emergence of governmentality thus intensified the extent to which the practices of alcohol taxation were tied to behavioural considerations across the modern historical period.

5) Conclusion

This article set out to explain how contemporary excise taxes, as legal technologies, have come to be understood with reference to fiscal and behavioural rationalities which are distinct and potentially inconsistent. It began by examining orthodox

approaches to the history of taxation which concentrate on the fiscal importance of taxation to state formation and military activities. This fiscal-military model was applied to the historical development of alcohol excise taxation and found to offer a useful explanation of why excise duties were created in the 1640s and, to some extent, why new duties were created or existing duties increased across the 1600s, 1700s and 1800s. However, it was argued that these orthodox approaches reveal little about how excise duties, especially beer and spirits duties, have come to be used in a behavioural sense to govern consumption. The article therefore used archival research and the conceptual rubric of governmentality, defined as the direction of political power towards the object of population, to provide a fuller explanation. The collection and administration of excise duties produced quantitative information which increasingly supported the development of statistical knowledge of drinking habits at both an individual and population level, and radical tax reforms in the 1700s and 1800s were tied to wider governmental attempts to shape public drinking habits into more politically desirable forms. The continuing co-existence between the fiscal and behavioural objectives of excise taxes, as well as any consequent tension, can thus be explained as resulting from the historical emergence of governmentality in the modern period and the manner in which this led to the fiscal-military dimension of alcohol excise duties being supplemented by a new and increasingly important political concern for the governance of drinking amongst the population.

As well as explaining this contemporary governmental ambivalence, this paper has significant implications for the relationships between state formation and governmentality. Indeed, the findings of this project reinforce Foucault's claim that the state and its formation may, in historical actuality, be less important than the

process through which the state is governmentalized (Foucault 1991a). Knowledge of population and governance of population were, through the legal technology of the excise, engendered by Parliament and the excise bureaucracy. The state, in this sense, pursued practices that were increasingly aligned to the concept of governmentality across the modern period. But, these practices also helped to constitute the state itself. Of course, this partly occurred in the well-documented fiscal-military sense because excise taxes created revenue and credit that paid for defensive and offensive British military activities. But, crucially, by generating knowledge about the population it sought to control and by extending opportunities for the governance of this population, the evolving technology of excise taxes also actively contributed to the capacity of Parliament, official bureaucracies and other parts of the state to exercise governance over the population who occupied the territory it controlled. This study has thus found that the governmentalization of the state was a historical process that was embodied by a relationship between the state and governmentality that was simultaneously mutually constitutive.

This is the first study that has used the conceptual lens of governmentality to examine the history of taxation. This conceptual innovation, supported by original archival research, has yielded several significant benefits. Firstly, it has provided a new perspective on the historical development of taxation by demonstrating that these processes cannot be explained solely with reference to the formation of a strong, fiscal-military state and, at least in regards to alcohol excise taxation in England and Wales in the eighteenth, nineteenth and early twentieth century, were also shaped by the historical emergence of governmentality. Secondly, it has developed the academic study of governmentality. It has added another “grey science”, excise taxation, to the existing repertoire of mundane, pervasive

technologies that are regularly or routinely mobilised as part of various attempts to govern everyday social life. Moreover, and as indicated in the previous paragraph, it has empirically examined the governmentalization of the state and shed new light on the central importance of the historical interplay between state formation and governmentality in understanding the development of these legal technologies or practices of government. Thirdly, the article has emphasised that, despite this fact being somewhat overlooked, attempts to govern behaviour can be strongly connected to the formulation, implementation and management of tax laws. It is therefore imperative that the behavioural dimensions of taxation are recognised and further examined within criminology, sociology, socio-legal studies and any other academic subject area that is centrally concerned with the regulation or government of human behaviour.

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