

## **Alcohol and the Fiscal-Military State**

HI3T5 Value in the Age of Reason

2025-6, term 2, week 1

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### **The fiscal-military state**

- 'A fiscal-military state was one capable of sustaining large-scale warfare through taxation and fiscal innovation, such as the creation of a national debt or credit-providing institutions' (Knights 2010)
- Near-constant warfare across Europe between 1648 and 1815 (see module timeline)
- Warfare expensive because increasingly global, eg. 7 Years' War sees fighting in the Caribbean, North America, South Asia as well as continental Europe
- Agricultural and commercial growth in many parts of Eurasia means there is more money around than before
- 'The critical issue for the survival and cohesion of states and societies [across Eurasia, 1750s-1830s] was whether their rulers were able to control the new flows of wealth to reinforce the power of the state against external attack' (Darwin 2007, p. 213)
- 'The Second Hundred Years' War [between France and Britain, 1688-1815] was not won at Quebec or Trafalgar or Waterloo, or even on the playing fields of Eton, but in the Treasury in London' (Blanning 2007, p. 595)

### **Customs and Excise**

- Efficient taxation was the key to the 'fiscal' side of the British fiscal-military state
- The bulk of these taxes were customs (levied on imported goods) and excise (levied on domestic goods)
- These sometimes known as 'indirect' taxes because the people who ultimately pay them (consumers) are not the people on whom they are levied (producers)
- In contrast to 'direct' taxes such as those on private land and income
- Board of Customs est. 1671; Board of Excise est. 1683; HMRC est. 2005

### **A proto-bureaucracy**

- '...the English Excise more closely approximated to Max Weber's idea of bureaucracy than any other government agency in eighteenth-century Europe' (Blanning 2007, p. 597, quoting John Brewer)
- Entry by exam
- Country-wide – 53 'collections' or geographical areas by 1770
- Loyalty to crown not region
- Made up 1/3 of all government officials by 1725
- By 1783, more tax-collectors (excise and customs) in Britain than Anglican clergyman
- 'footwalkers' and 'outriders' do most of the work of calculating/collecting

## Tax and technique

- Tax-collecting requires a large amount of technical expertise, from accounting to measurement to the use of complex instruments
- Charles Leadbetter, *The Royal Gauger, or, Gauging made perfectly easy: as practised by the officers of His Majesty's revenue of excise, 7<sup>th</sup> edition* (1776)
- Quality mattered as much as quantity, because goods of different qualities were taxed at different rates
- Alcoholic beverages (beer, wine, spirits) are a good case study
  - heavily taxed
  - efforts to quantify the quality of alcohol by determining its concentration
  - alcohol concentration measured by the density of the liquid, as for gold purity
  - good example of double meaning of proof (demonstration and evaluation) as in 'absolute proof,' '40% proof,' 'proof liquor'