

Walley's "Meat Inspection." He was knighted in the New Year's honours list of 1913 for his services. By his conscientious and unassuming manner he inspired the confidence to an extraordinary degree of the Ministry he served, the veterinary profession, and the farming community of Great Britain. He married in 1908 Ethel, elder daughter of Sir John McFadyean, Principal of the Royal Veterinary College, London, and he is survived by her and two daughters, to whom we tender our deepest condolences in their sad loss.

WE regret to announce the following deaths :

Dr. Albert B. Lyons, for many years a consulting chemist in Detroit, and formerly a member of the committee of revision of the "U.S. Pharmacopœia," on April 13, aged eighty-five years.

Sir Henry Morris, Bart., president in 1906-9 of the Royal College of Surgeons and in 1910-12 of the Royal College of Medicine, on June 14, aged eighty-two years.

Sir Frederick Walker Mott, K.B.E., F.R.S., formerly pathologist to the London County Asylums, on June 8, aged seventy-two years

News and Views.

THE letter from the president and treasurer of the Chemical Society, printed on p. 859 of this issue, raises a question that is of considerable direct importance to learned societies in Great Britain and of no small moment to the cause of science. Hitherto the Inland Revenue has allowed the Society's claims for repayment of income-tax deducted at source, and now such claims are to be disputed. The grounds upon which the Inland Revenue is changing its attitude are not stated, but presumably it will contend that the societies in question (for other societies are also involved) are not described as "charitable institutions" in their charters, and, perhaps, also that they lose any right to this appellation by making profits from advertisements inserted in their publications. On the other side, the societies will rightly contend that they should not be classed with purely commercial undertakings; their work is not undertaken for pecuniary profit, and it is of educational nature and of national importance. Remembering Napoleon's gibe and the saying that "a country has the government it deserves," our national neglect of science is not surprising, but it would not have been so persistent if scientific organisations had learned to speak with one voice. Here is an excellent opportunity for united action, and if a test-case comes into court, it is to be hoped that the scientific societies will stand together, possibly under the leadership of the Royal Society, which is a "charitable institution" by the terms of its charter.

IN view of the difficult times through which the professional classes and the learned societies have been passing since the War, it is very regrettable that the Inland Revenue should now go out of its way to increase their hardships, and unless a strong stand is made we fear that some of the scientific societies will be severely hit by the new exactment. The statement made by Profs. Baker and Thorpe with reference to the Chemical Society that the "margin between solvency and bankruptcy is small, and may disappear if the Society is subjected to the taxation suggested," seems to require, however, some slight modification. According to its published accounts in the year 1925 the Society had more than 39,000*l.* invested in high-class securities, and it recovered 188*l.* in respect of income-tax deducted at source. If the Inland Revenue were to claim tax on dividends from the 5 per cent. War Loan, 1929/47, which are paid free of tax, the maximum total claim for income-tax (at 4*s.* in the *l.*) from the Society would be about 340*l.* Now the excess of income over expenditure in

1925 was 466*l.*, so that the question is one of a margin between a surplus and a deficit on a year's working, and not of a margin between solvency and bankruptcy. We point this out because we think that any semblance of overstatement should be avoided in prosecuting what is from every point of view (except, possibly, the legal one, upon which we express no opinion) a very strong case.

IN the House of Commons on June 8, in Committee on the Finance Bill, a discussion took place on Clause 10 (Continuation and Amendment of Part I. of the Safeguarding of Industries Act 1921). This clause provides, among other things, for the continuance in force for a further period of ten years from August 19, 1926, of Part I. of the Act. The materials affected by the proposed duties are numerous—one speaker said that no fewer than six thousand separate articles were included in Part I. of the Act. The industries to be safeguarded in the way prescribed by the Act include the manufactures of optical glass, optical instruments and the component parts of optical instruments, as well as, for example, the manufactures of magnetos, fine chemicals and arc carbons. In the course of the debate some interesting statements were made by the President of the Board of Trade, Sir P. Cunliffe-Lister. Out of 37 motor manufacturing concerns in Great Britain only three were using British magnetos before the War; to-day all but three are using exclusively British magnetos. It was also stated that Great Britain is producing something like 75 per cent. of our home consumption of fine chemicals, compared with 10 per cent. before the War. In respect to insulin, Great Britain has a very large share, not only of the home market, but also of the world market as well. To-day there are three or four times the number of skilled chemists employed in the British fine chemical industry compared with the number employed formerly, while the optical glass industry is now being developed. (This is but a pale paraphrase of the tribute to the progress of that industry paid by Mr. F. Twyman in his presidential address to the British Optical Instrument Manufacturers' Association.) Those responsible for equipping the Army, Navy and Air Forces have all said that their most minute requirements are met by the optical industry, and the industry has developed a new testing apparatus which is better than any apparatus developed in other countries. (This, presumably, refers to the camera lens and photographic lens interferometers of Messrs. Adam Hilger, Ltd.)