

notion that students should be paid for their own maintenance (even at niggardly rates) while acquiring a decent education is a desirable luxury, the most seemly means by which participation can be made more equitable, but it is a luxury that should be sacrificed before the volume of higher education is itself constrained. What the British Government should now do is what it should have done when it was elected five years ago — create a market mechanism in higher education that will allow both institutions and students to find their proper levels, and then to spend what is necessary to meet obviously desirable social and national objectives of equity of access. □

Thanks but no thanks

The Royal Society has broken new and dangerous ground in its acknowledgements.

AUTHORS' acknowledgements are in danger of running wild. The brief paragraph at the end of the standard scientific article in which authors thank those who have helped them with their work, once the most stilted part of any scientific publication, is fast becoming the most informal — and confusing. Gone are the days when those thanked were also dignified with accepted forms of address — “Dr”, “Mr” or even, sometimes, “Sir”. More often than not, authors will substitute for the initials by which friendly colleagues are known bibliographically the sobriquets by which they are known about the laboratory (as in “I thank Bill Bloggs for a critical reading of the manuscript”). And while authors seem more meticulous than ever at recording the file numbers of the grants which they have enjoyed during the conduct of their work, they appear more than ever eager to distinguish between the kinds of services their colleagues have provided. Surprisingly, one of the pacesetters in this trend towards the informal is one of the oldest of all journals, the *Proceedings of the Royal Society*.

In a recent issue (Series A, 392, No. 1802, 8 March), colleagues are thanked in the usual way for “discussions” ranging from the “helpful” to the “enlightening” as well as for “technical assistance” (including, on one occasion, “in particular the maintenance of the computer”). Another colleague is credited with “an observation” that “allowed the work in paragraph 2 to be brought to a close much earlier than I had anticipated” while another described as a “student and guest of our laboratory developed a numerical program that solves the system of equations and boundary conditions”. Grant-making agencies are thanked in the usual way. One contributor to this issue writes “we also thank NATO for a travel and maintenance grant which made this work possible”. This is in sharp contrast with the acknowledgement at the end of the preceding article, which takes the form “This work was not supported by any military agency”.

The objective of this brief message is no doubt clear enough, but it must be wondered whether the Royal Society is fully aware of where the use of such acknowledgements may lead. (Strictly, the form is that of the negative acknowledgement.) Will contributors to *Proc. Roy. Soc.* in future be permitted to say that their work has been carried out “despite the failure of the Medical Research Council to provide the grant requested” or (for US contributors) “in the face of the difficulties caused by the enforcement of the Department of Defense memorandum DODD 2042.2”? On a more personal level, the management of the new acknowledgements may be even more difficult. Great dissension could be caused by the judicious use of phrases such as “with no help whatsoever from . . .”, “the scepticism of the head of my department notwithstanding” and “this work would have been completed two years earlier if it has not been for errors in the computer program written by . . .”.

Although some may argue that the introduction of this new style will make for greater openness in the exchange of scientific information, the risks are so great that only the most august periodicals can face them head-on. It is hoped that *Nature* will not be thought cowardly if, for the time being, it does not follow *Proc. Roy. Soc.*'s brave lead. □

Muddle about taxes

The international pattern of taxation is a brake on personal mobility and a problem for Unesco.

PEOPLE about to take sabbatical leave abroad ask two kinds of questions of themselves and their colleagues: “What will I do, with whom?” and “How can I arrange things so that I pay the least tax?” Questions of the first kind are professionally entirely proper; people rightly worry endlessly about them. Questions of the second kind usually take second place, with the result that the value of a sabbatical spell in a hospitable laboratory may be undermined by the domestic anxiety caused when local provisions for taxation are punitive — and are almost never fully understood. A little-noticed provision of the latest British budget (made public at the end of March, and which is not so much a forecast of government expenditure but of how the government proposes to meet that by taxation) is a splendid illustration of the pitfalls that abound.

The United Kingdom has arrangements with many (but not all) of its trading partners which avoid the worst of all horrors — double taxation — in the country of one's domicile and that in which one happens to be working. Partly out of recognition that short-term visitors to the United Kingdom would usually be paying taxes where they came from, would have found the move from one place to another a considerable expense out of a short-term salary and would not, in any case, enjoy the full range of social benefits that taxation is intended to finance, it has hitherto been the practice that visitors would not be taxed as severely as if they were permanent residents. No doubt many long-stay visitors, people posted to the United Kingdom for long periods by their employers, have gained financially, but the numbers have been small. But now that arrangement has been changed, and after a transitional period of five years, people earning incomes in the United Kingdom will be taxed as if they were permanent residents.

Superficially, this is merely another way of accomplishing an equitable objective which happens to be very similar to the way things are arranged elsewhere, the United States for example. The obvious snag, however, is that the change will be a further complication of a pattern of taxation internationally that is already almost too complicated for ordinary people. The certain consequence is that the new development will be a further impediment to mobility internationally — some at least of those who may have been planning to spend a sabbatical year abroad will be persuaded to stay at home, where the intellectual opportunities are not in any case negligible and where the system of taxation is at least already understood. Even more serious complications arise when people work for short spells for international organizations which may enjoy what is superficially described as tax-free status. On many occasions, it appears, income earned in this way is reckoned by the visitor's country of domicile to be taxable just as if it had been earned at home, and on other occasions there are adjustments to be made which are again impossible to understand, or at least to calculate in advance.

The complications of the kaleidoscope of taxes confronting professional people on the move is probably already a serious brake on the creativity of the scientific enterprise. After several years during which governments have regarded funds for fellowships for visitors in both directions as discretionary in the sense that they can be raided freely, it is distressing that still further obstacles should be put in the way of movement. With the migratory season in the Northern Hemisphere about to begin, there is an urgent need that the effects of international taxation on the mobility of professional people should be better understood. But the ideal is that there should be some generally recognized code of taxation for people such as scientists whose work requires that they should be free to move — and whose national governments eventually share the benefits. Is it too much to ask that Unesco, not conspicuously overburdened these days with worthwhile tasks, should help throw some light on this perplexing problem? □