### An Interesting Review.

Nature, the weekly British illustrated journal of science, on February 9 published the following notes upon the local Science Gulld handbooks, "The Mammals of South Australia, Part I." by Dr. F. Wood Jones, and "The Fishes of South Australia," by Edgar R. Waite:-

It is not necessary to insist on the intosest and extreme importance to the biologist of the fauna and flora of the Australian continent. It is perhaps well to reiterate the off-repeated warning that hi of rapid extinction. For these two rea-VI sons the South Australian branch of the at British Science Guild is to be warmly c commended for its enterprise in arranging us for a series of handbooks descriptive of ne the animals and plants of South Australia. to Realizing the lack of inexpensive and authoritative works on the biology of Australia, which it rightly supposes is a severe handicap to the progress of science in that continent, and the need for a wider diffusion of accurate knowledge of this interesting and primitive biological community, the guild has rallied to its aid the services of an enthusiastic body of South Australian biologists, who, between books. The Government of South Aus-

monotremes and carnivorous marsupials is a model of what a popular handbook should be. Excellently and clearly writ-I ten, illustrated by nearly 100 beautifully clear line drawings-specially prepared for this work, we take it-by the author, and admirably reproduced, it is full of authoritative information on the structure, classification, and habits of these interesting mammals. It is prefaced by a brief account of those characters of the mammaila which are of importance in classification, general definition of scientific terms, and explicit instructions for making records and measurements of specimens. The classification of the mammalia, definitions of the sub-classes, and accounts of the families, genera, and species follow in turn, and concise keys to these are provided in every case, while the author does a great service by including the native and common names of all the mammals. His chapters on the distribution and past history of the didelphia, the place of the didelphia in the mammalian phylum, and the special problems of the mammalian tauna of Australia will be specially welcome as the considered opinion of an expert. We hope that Dr. Wood Jones's departure from Adelaide will not interfere with or even delay the publication of the second part of his handbook.

2. Mr. Waite's handbook on the fishes is practically a reissue, in more popular form, or his admirable "Catalogue of the Fishes of South Australia," published in 1921, and as such, therefore requires no reissue in this form enhances its utility nary business principles. for the general public and provides a beautifully prepared and admirably reproduced.

and the Government of South Australia are to be congratulated on the inauguration of this excellent series of handbooks. It is to be hoped that nothing will intertere with the early completion of this valuable and greatly needed work.

# SPORTS.

### CONTESTS IN LONDON.

the Queen's Club meeting. The Oxonian 10 1-5th sec. In the weightputting conft. 4 in., which was won by Baird (Ame possible. rica), of Cambridge, with H ft .- Renter.

## ADDRESS BY MR. S. W.

Mr. S. W. Jeffries, one of the Liberal Federation candidates for North Adelaide, addressed a large audience in the Prospect Institute, on March 20. He said he wished it to be clearly understood that he was the nominee not of any individual not of a Parliamentary party, but of the Liberal Federation. He was not responsible for the statements of any individual, nor the actions of any class of persons perial Economic Committee has been He was standing solely by the platform of the federation. It was not a contest between Sir Henry Barwell and Mr. Gunn. It was a contest between the the death of an institution that might principles for which liberalism and social have been so useful. Fortunately the lism stood. The issue was plain-liberalism or socialism. He pointed out that all the "authorised" attacks of the Labour are still living and in the prime of Party had been directed against one man life, and there is ground for hope that -the Premier. A great deal had been made of the Premier's remarks about a white Australia; but whatever constructinfant. tion might be placed on those remarks, if did not alter in the least the attitude of this fauna and flora are in great danger | the Liberal Federation towards that poliwhite Australia. The Socialists, by their methods in this matter were trying to a copy of the Liberal platform, and know that was one of the planks.

In the matter of taxation, the Liberal Party stood for a just apportionment of the burdens upon all classes. This would not penalize any section, nor permit railway rates and freights to be used as a them, have planned this series of hand- was the ideal his party stood for, and a just apportionment was what he would hurdle?" tralia has come to its assistance by under- strive to bring about. The provision that taking the printing and publication. For rai way freights and rates should not be this enlightened and broad-minded policy used as a means of taxation would meet it deserves and will receive the thanks, with the approval of all; but the rail posite conclusions to that at first sight not only of the public of Australia, but ways must be run on business lines. The indicated. Figures, which prove anyalso of scientific men the world over. | appoinement of Mr. Webb was excellent. 1. Dr. Wood Jones's account of the It seemed that now the railways were



MR. S. W. JEFFRIES.

special mention here except to say that its being conducted with a due regard to ordi-The Parliament interfered worthy companion to Dr. Wood Jones's Webb the better for the people; but no handbook. The illustrations have been harm could be done by intimating to the Chief Commissioner that it was the policy The British Science Guild, the authors, be economically sound to do so, to make a rearrangement of freights, so that the man on the land could be relieved of the great burden he now bore.

Mr. Jeffries dealt with the question of education, and stated that he was not in favour of a free university. Where that had been tried it had proved a failure. 132 Those who would benefit principally were advertising-and perhaps applying. the people who could well afford to pay. The better scheme was to increase the rect appreciation of economic prinnumber of bursaries and scholarships. He ciples. Even more important would be was deeply intrested in primary education of an Economic Council scramble for the money? Surely the in sparsely settled districts. It was the in collecting and disseminating actual security of the whole is better than that Five Anstralasian athletes competed at proud boast of the Government that where facts of trade interest. To take one there was an average attendance of six example, that is not without signifi-Porrit (Wanganul) was beaten by a couple the department would maintain a sensor, cance in view of the department would maintain a sensor, cance in view of the Came The linking up of the theoretical with the ance and prohibition discussion in this bridge athlete Harrison, whose time was practical in education was to be com- State-and not without humor. In mended. The further development of pre-war days Australia had the more test Austin (Melbourne), of Cambridge whole-hearted and enthusiastic support. as third with 39 ft. 21 in., Lawton (Bris The Socialists had thrown out a challenge premier Dominion so far as the imporbane), of Oxford, was fourth with 38 It rule socialists had thrown out a challenge tation of whisky from Great Britain The winner was an Oxonian the Legislative Council should be retained. was concerned. Her position of pre-Thomson (America), with 42 ft, 2 in The electors must think seriously before eminence in this respect was not seri-House (Melbourne), of Cambridge was they put into power a party which had ously threatened. Toward the end of fourth in the 2D yards low burdles, which declared that it would abolish the Upper the war the United States went dry.

eircle where they were made wlcome. Con Looking at this from the point of

SATURDAY, MARCH 22, 1924.

(By Harry Thomson.)

Recent cables announce that the Imsentenced to death. From Australia's point of view it is tragic to consider parents, Messrs. Baldwin and Bruce, their next venture may be a hardier

There is ample room for such a Council, and ample need. In Empire tical ideal. The first and foremost plank matters no less than in international in the platform was the maintenance of a ignorance is the great enemy of progress. And between the Dominions mislead the people into a belief that libe, and Great Britain there is an amazing ralism would break in upon the policy of amount of ignorance. At the recent a white Australia. They, no doubt, had Conference, for example, not once, but many times, some such argument as the following was used: "England gives free trade to all. Why cannot Australia, which runs cap in hand to England so much, do the same, and means of taxation. That was absolutely let in British goods free instead of taxfair and equitable. A just apportionment ing them, thereby erecting an artificial

Opposite Conclusions.

The argument really leads to the opthing, will more than prove this. Up to 1920 the average rate of preference given by Australia to Great Britain was 7 per cent. Since 1920 there has been a higher tariff all round, but the rate of preference to Great Britain has gone up to 12 per cent. There has been no particular decrease in the absolute rate of duties imposed on British goods coming in to Australia. In other words, the British hurdle has remained the same. But by reason of the fact that the margin between the British and foreign hurdles has increased since 1920, there has been a considerable increase both in the aggregate amount of British goods coming into Australia and in the relative amount as compared with imports from foreign countries.

It is easily demonstrable that far more British goods are sold in Australia owing to the preferential tariff as it exists today than would be sold if there were absolute free trade granted in Australia to both British and foreign countries. In the latter scheme depreciated currencies, sweated labor, dumping, abnormal facilities for the production of particular articles, would all have their sway. With a preferential tariff all these can be regulated.

### Overlooked in England

All this is completely overlooked by a great many lecturers and politicians in England. All they see is the hurdle. They quite fail to see and to appreciate the effect of the higher hurdles on of the Government, as soon as it should each side, over which the foreign streams of goods have to leap before they can be sold in Australia. other words, they fail to realise that free trade is not always fair trade. This is one of a number of equally important economic principles that an Economic Council could do a great deal in

Such things as these rest on a coror less proud position of being the (Bristows). Samer (Adelaide), of Ox In the matter of immigration, the group In 1922 Canada had moved up to the ford, was third in the pole jump with Il system seemed to be as nearly ideal as was premier position so far as the impor-The immigrants entered station of whisky was concerned.

The inter-university sports were held it tented immigrants were those the country view of the British distiller, what an sent. His Majesty the Kinz received and Lambridge technical limit is said plant in existence a permanent Council and ovalion. Oxford and Cambridge technical limit is said one in existence a permanent Council whose business it was, among

things, to follow, and, it necessary, exploit such trade move-To take anments as these. other example nearer home. Preferences have been given to Portuguese wines even to the extent of protecting particular names, such as "Port." There should at least be a Council authorised to watch and see that no Dominion's interest is prejudiced in such or similar respects.

### No Plea for Shackles

It is not the function of this article to suggest anything in the nature either of a Constitution or of an agenda for an Economic Council. Least of all is it the writer's purpose to advocate that trade should be subjected to any artificial shackles or curbs. We saw too much of that during and just after the war.

There may, of course, be other reasons than the making of profits to justify the carrying on of a business or industry, but normally, in any commercial enterprise, the touchstone of success or failure is dividends, and dividends only. The business is a success and should be carried on just to the extent that it produces dividends.

The one reason why, exceptions excepted, a "Government-run" commercial enterprise is rarely a success is that other factors than this one are allowed to influence the management. Seniority of employes, political pull, the influence of votes, the effect on other industries, are all considered, and there is not one objective, but several. Any purely commercial undertaking should be flexible and as free of outside control as possible. But in the direction of acquiring information, of passing it on to the quarters where it will be most needed, of making representations to Governments, of watching any unfair trade barriers that may be set up by foreign countries-all that may be valuably done by an Economic Council.

### Example of Germany

Before the war Germany, which was rapidly acquiring a strong hold on a great deal of the world's trade, relied immensely on expert commissions, or cartels, or "understandings." Her tariffs were models of careful discrimination-and careful draftsmanship. A great deal of Europe was a Zollverein in which she was the dominant partner.

It is not suggested that the Britis Empire should ever become a Zdo verein to that extent. But in a slight way much may be done. As an aux ary an Economic Council would be extremely valuable adjunct to Bri and Dominion trade.

22 1 1924 News Taxation Tangle

Transferred officers suffer in alteration of method control of the public purse.

### FALLACY OF COMPOSITION

(By T. S. Opie, B.A., Dip. Ec.)

Dr. Earl Page spoke recently in favor of the centralisation of loan raising in Australia. Competition between the States and Federal Government in borrowing money is bad, not only because it is likely to raise the interest rates, but because it tends to make Federation a farce. All six States form a Commonwealth-at least so the Constitution says. Why, therefore, the unseemly of the part in the eyes of investors.

So far so good. But why did the Commonwealth Treasurer so zealously assist in bringing about the decentralisation of taxation? "We shall borrow money as one man, but we shall obtain the cash necessary for interest as a many-headed monster." There does not appear any rational reason for this Dr. Jekyl-Mr. Hyde attitude except perhaps for frightening the taxpayer.

A Royal Commission was appointed in 1920 to enquire into "the harmonisation of Commonwealth and State taxation," among other things. In its second report a majority of the commissioners recommended that "the power to impose income tax should be exclusively vested in the Commonwealth." Evidently

Royal Commissions are merely decorative, for the advice has been ignored, and the present wonderful system, advocated by the minority of the commismioners, adopted.