quantities, it is clear that the tendency will be tor the differential portion of the tax at least to fall on the purchaser of a small amount ; and practically at present this feature is characteristic of the English system. A tax on the transfer of stocks and shares is generally held to fall on the seller, as in case of repeal he would obtain so much more ; but in this case the same considerations apply as in the case of interest noticed above. A curious example of legal evasion is furnished by time-bargains ; and the imposition of the tax directly on the contracts of sale, instead of as at present on the actual transfer, has been strongly urged.

*Taxes on Wages.—*It is clear that the treatment of taxes on wages will depend on the general view taken of the determination of the rate of wages. Adam Smith appears to lay undue stress on the price of provisions, and to think that in most cases taxes on wages must fall on the employer of labour (bk. v. ch. ii. art. iii.). There seems, however, to be no sufficient reason why a tax on labour should be transferred to the employer, except in the case where the wages are really at a minimum below which the supply of efficient labour could not be kept up. Even in this case, as Prof. Walker shows, there would probably be a degradation of labour before the rise in wages was effected. Certainly no practical statesman at the present time would venture to propose a direct tax on wages, under the idea that it would be transferred to the em­ployer. In Germany it was found necessary to abandon the system, owing to the hardship inflicted on the poor. At any rate, in all cases in which the rate of wages is above the “ necessary ” minimum, a tax on wages must fall on the labourer. A differential tax on some particular species of employment would, unless it partook of the nature of a monopoly, tend to fall on the consumer of the article produced or the person who enjoys the service rendered. In every case, speaking generally, the incidence of the tax will depend on the conditions of the demand and supply of the labour in question, and no further analysis can be given without entering into the general principles governing wages. See Wages.

*Capitation taxes* are chiefly of interest historically, as illustrated in England by the poll-taxes imposed at various times. The income tax as at present levied is in reality not a single uniform tax, as might at first sight appear, but a tax on the various species of rent, interest, profits, and wages. The anomalies which arise from practically taking income as uniform have often been pointed out and acknowledged, but the authority of Mr Gladstone may be quoted in support of the view that the practical difficulties in the way of a readjustment more in accordance with theo­retical principles are insuperable. The objections noted above to a graduated property tax apply, *mutatis mutandis,* to a graduated income tax, which appears, however, to find increasing favour on the Continent. A full discussion of the anomalies of the income tax would involve a repetition of the analysis of the taxes on the various species of income.

*Taxes on Commodities.—*The general principles appli­cable in this case are that, where production takes place under free competition, the tax will, owing to the tendency of profits to equality, be transferred to the consumer, but that, when the article is practically monopolized, a tax must fall on the monopolist, on the assumption that he has already fixed such a price for the article as will, consider­ing the law of demand and the expenses of production, yield him a maximum revenue. The practical difficulties connected with the assumption of equality of profits have been well exposed by Cliffe Leslie (*Financial Reform : Cobden Club Essays,* 2d series, 1871-72).

The incidence of export and import duties is peculiarly difficult to ascertain even theoretically. The prevailing opinion that an import duty necessarily falls on the consumer of the import necessarily involves as its counter­part the position that an export duty must fall on the consumer of the export. If the latter view is upheld it is curious that export duties find such little favour with practical statesmen. It is clear, however, that the real inci­dence of export and import duties will depend partly on the conditions of production in various countries, partly on the variations in demand due to changes in price, partly on the indirect influence on the general balance of trade, and partly on the possibility of using substitutes for the article taxed (*cf.* H. Sidgwick’s *Principles of Pol. Econ.,* bk. iii. ch. v. ; Cournot, *Revue Sommaire des Doctrines Économiques,* sects. 5 and 6). A fuller examination is not possible in the limits assigned to this article. In con­clusion, it may be pointed out that a thorough investigation of the general principles of taxation must presuppose the principles of political philosophy, whilst a full inquiry into the incidence of particular species of taxes must pre­suppose the principles of political economy. (j. s. N∣.)

TAXIDERMY, the art of preserving the integument, together with the scales, feathers, or fur, of animals. Little is known of the beginnings of the practice of the “ stuffing ” or “ setting up ” of animals for ornament or for scientific purposes ; and it is highly probable, from what we gather from old works of travel or natural history, that the art is not more than some three hundred years old. It was practised in England towards the end of the 17th century, as is proved by the Sloane collection, which in 1725 formed the nucleus of the collection of natural history now lodged in the galleries at South Kensington.

It was not until the middle of last century that any treatise devoted to the principles of the then little under­stood art was published in France, Réaumur’s treatise (1749) being probably the first. This was followed at intervals by others in France and Germany, until the be­ginning of the present century, when the English began to move in the matter, and several works were published, notably those by E. Donovan,@@1 W. Swainson,@@2 Capt. Thomas Brown,@@3 and others. These works, however, are now in­adequate; and since the Great Exhibition of 1851, when the Germans and French taught British taxidermists the rudiments of scientific treatment of natural objects, several works have appeared upon the subject from the pens of American and English authors, such as J. H. Batty,@@4 R. Ward,@@5 and Montagu Browne.@@6

The first principle governing the art is that, after the specimen has been procured, in as fresh and clean a state as may be, it should have the skin stripped from the body in such a manner as not to disturb the scales if a fish or a reptile, the feathers if a bird, or the fur or hair if a mammal. To do this correctly requires a small stock of tools, as well as a great amount of patience and per­severance. The appliances comprise several sharp knives (some pointed and some obtuse), a pair of scissors, a pair of pliers, a pair of nippers or “ cutting-pliers,” some tow, wadding, needles and thread, also a “stuffing-iron,” some crooked awls, a pair of fine long flat-nosed pliers, and a camel-hairbrush. The preservative compound is often the original (Bécœur’s) “arsenical soap,” made by cutting up and boiling 2 lb of white soap, to which 12 oz. of salt of tartar and *4 oz. of* powdered lime (or whiting) are added

@@@1 *Instructions for Collecting and Preserving Various Subjects of Natural History,* London, 1794.

@@@2 *The Naturalist's Guide for Collecting and Preserving Subjects of Natural History and Botany,* London, 1822.

@@@3 *Taxidermist’s Manual,* Glasgow, 1833.

@@@4 *Practical Taxidermy and Home Decoration,* New York, 1880.

@@@5 *Sportsman's Handbook of Practical Collecting and Preserving,* London, 1880.

@@@6 *Practical Taxidermy,* London, 1879; 2d edition, 1884.