experience of differential duties in former times is altogether against them; and that they cannot be enforced without certificates of origin and other causes of harassment and con­fusion in the conduct of trade.

The extent of the interference with trade, in regard to par­ticular taxes, is also a matter of importance. A particular tax is not necessarily to be condemned because it takes a little more out of the pockets of the people than what the government receives. Such a defect is a ground for consideration in weighing a particular tax against others, hut it is only one inconvenience among many incidental to all taxes.

Some English applications of free trade theory in recent times in the matter of import duties have been pedantic—the abolition of the shilling corn duty in 1869 by Robert Lowe (Lord Sher­brooke) being typical of this pedantry, though it is not the only instance. No douht, in theory, this duty, being levied on the import only and not on the home production of corn, took from the tax-payer a shilling on every quarter of grain produced at home which did not go into the exchequer. *Per contra* the tax was wholly unfelt, a shilling a quarter only affecting an average family of four persons to the extent of three shillings per annum, or about three farthings a week, while it was paid little by little, as Adam Smith explains with regard to indirect taxes in general. The amount yielded, moreover, was considerable, being equal to a penny on the income tax, which it is desirable to maintain as a reserve of taxation. When we balance advantages and disadvantages, therefore, the repeal of the corn duty and similar measures would appear to have been sacrifices of revenue without adequate reason.

*Rates of Taxation.*—Apart from the merits or demerits of particular taxes or groups of taxes, and the questions as to inequality, injury to trade, and the like already discussed, the aggregate of taxation, or rather revenue, of a state may be con­sidered in the most general way, having regard to the propor­tion appropriated by the state of the total income of the com­munity, and the return made by the state therefor. Here there are the greatest variations. At one time, for instance, during the great wars at the beginning of the 19th century, it was calculated that the British government expenditure, and the corresponding revenue, mostly raised by taxation, were each equal to about one-third of the aggregate of individual incomes—that is, as £90,000,000 to about £270,000,000. Pro­portions even higher have not been unknown in history, and it is probable that in Russia, India, Egypt, and in other countries at this moment, in time of peace, the proportion may amount to one-fourth or one-fifth. On the other hand, some years ago in the United Kingdom, before the high expenditure on army and navy began, and before the South African war of 1899-1902, it is probable that with an outlay of less than £100,000,000 by the central government, the proportion of this outlay to the aggregate income of the people was not higher than *one- fourteenth.* At the beginning of 1902, when the South African war was closing, the normal peace expenditure, even reckoned at £160,000,000, did not exceed *one-tenth,* while even peace and war expenditure together in 1901, taking them as close on £200,000,000, did not exceed *one-eighth.* These varying pro­portions, however, mean different things economically, and it is of obvious interest that, besides questions as to particular taxes, the broad effect of the whole burden of taxation should also be discussed.

The important points in this connexion appear to be: (1) Very large appropriations can be made by the state from the revenue of its subjects without *permanent* injury. The com­munity thereby suffers, but the land and fixed capital remain, and when the high government expenditure ceases individuals at once have the benefit, subject to possible disturbance at the moment of transition, when many persons employed by the state return to private employment. (2) A state which in ordinary times appropriates one-tenth or some less proportion of aggregate individual incomes is much stronger relatively than a state absorbing one-fourth, one-third, or even a higher proportion. It has much larger resources, which would be available if time were given to develop them. (3) When the proportion becomes one-tenth or less it is doubtful whether the state can do best for its subjects by making the proportion still lower, that is, by abandoning one tax after another, or whether equal or greater advantage would not be gained by using the revenue for wise purposes under the direction of the state, such as great works of sanitation, or water supply, or public defence. In other words, when taxes are very moderate and the revenue appropriated by the state is a small part only of the aggregate of individual incomes, it seems possible that individuals in a rich country may waste individually resources which the state could apply to very profitable purposes. The state, for instance, could perhaps more usefully engage in some great works, such as establishing reservoirs of water for the use of town populations on a systematic plan, or making a tunnel under one of the channels between Ireland and Great Britain, or a sea-canal across Scotland between the Clyde and the Forth, or purchasing land from Irish landlords and transferring it to tenants, than allow money to fructify or not fructify, as the case may be, in the pockets of individuals. Probably there are no works more beneficial to a community in the long run than those like a tunnel between Ireland and Great Britain, which open an entirely new means of communication of strategical as well as commercial value, but are not likely to pay the individual *entrepreneur* within a short period of time.

Authorities.—See also, for taxation and taxes in different countries, the separate articles on the finance under the heading of each country; and the articles on Free Trade, Protection and Tariffs. The following short list of authors may be useful to the student:—Adam Smith, *Wealth of Nations·,* Ricardo-M'Culloch, *Principles of Taxation·,* Mill, *Principles of Political Economy;* Bastable, *Public Finance·,* E. R. A. Seligman,*'Shifting and Incidence of Taxation* (2nd ed., 1899); Garnier, *Traité de Finances·,* Cohn, *System der National-Ökonomie;* Wagner, *Finanztvissenschaft;* Roscher, *System der Finanzwissenschaft.* (R. Gn.)

**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, R. A. F. Réaumur’s treatise (1749) being probably the first. This was followed at intervals by others in France and Germany, until the beginning of the 19th 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 long since inadequate; and at the Great Ex­hibition of 1851, the Germans and French taught British taxi­dermists the rudiments of scientific treatment of natural objects. The demands of sportsmen for the due preservation of their trophies, and the requirements of the great museums in every civilized country, have rapidly transformed a crude handicraft into an elaborate art, and the finest modern results, as produced by a private firm like Rowland Ward in England, or the, expert staff of the American Museum of Natural History in New York, leave almost nothing to be desired. The rapidly recurring editions of Rowland Ward’s handbook@@4 supply a guide to the amateur specially useful as indicating what may be done in the field; John Rowley’s little manual@@5 supplies

*@@@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).

*@@@8 Taxidermist's Manual* (Glasgow, 1833).

*@@@4 The Sportsman's Handbook to Practical Collecting, Preserving and Artistic Setting up of Trophies and Specimens* (London, many editions).

@@@*5 The Art of Taxidermy* (New York, 1898).