

NEWS AND VIEWS

Dr. T. A. Henry

THE Wellcome Foundation recently made a presentation to Dr. T. A. Henry to mark the completion of his twenty-first year of service as director of the Wellcome Chemical Research Laboratories. Dr. Henry began his research career as a Redwood scholar in the Research Laboratories of the Pharmaceutical Society, whence he moved to the Scientific and Technical Department of the Imperial Institute, where he held a Salter's Company research fellowship and ultimately became superintendent of laboratories. He was appointed to his present post in 1919. Dr. Henry has done much original work on natural products, particularly cyanogenetic glucosides and alkaloidal drugs, while in his applications of chemistry to progress in medicine he has covered a very wide range of subjects.

During his directorship of the Wellcome Chemical Research Laboratories, Dr. Henry has given considerable attention to the chemotherapy of tropical diseases, including hookworm, leprosy, kala azar and malaria. This has involved investigations on the chemistry of organo-metallic compounds of arsenic, antimony and mercury, and has led, among other things, to a thorough examination of apoquinine, apoquinidine, niquidine and niquine and to the elucidation of their chemical constitution. Recently, the laboratories under his direction have been exploring the relationship of chemical structure and bactericidal action in the new group of drugs starting from sulphanilamide. In 1927, Dr. Henry was awarded the Hanbury Medal, which is given periodically by a committee including the presidents of the Chemical, Linnean and Pharmaceutical Societies for "high excellence in the prosecution or promotion of original research in chemistry and natural history of drugs". He is the author of the well-known text-book on the "Plant Alkaloids", of which a third edition was issued last year.

Scientific Research and Taxation

AT a time when the financial position of learning and scientific research is a matter of serious concern, no little interest is attached to the decision of a Divisional Court when Mr. Justice Hawke, Mr. Justice Charles and Mr. Justice Tucker on April 25 dismissed an appeal by the School of Oriental and African Studies of the University of London (*The Times*, April 26). The appeal was from the decision of the County of London Quarter Sessions that the School was not exempted under Section 1 of the Scientific Societies Act, 1843, from the payment of rates in respect of certain premises occupied by it. The provisions of this Act, by which a "society instituted for the purposes of science, literature, or the fine arts exclusively" may be exempted from the payment of rates, but of which full advantage had not been taken for some time, were successfully

invoked by a number of learned and scientific societies in the financial stringency which followed on the War of 1914-18. It was a further manifestation of the favourable attitude of the authorities towards learning and research at this time, when not only was exemption from income tax allowed or continued to scientific societies which in addition to serving the interests of their members could be shown to be carrying out work of public utility, but also an additional concession made income tax recoverable on subscriptions guaranteed over a period of years.

It may seem that there has been a change in the spirit which prompted this last concession in Sir John Simon's statement last week that he is not prepared to propose an alteration of the law, which at present makes no provision for exempting benefits for research from estate duty. At the present time this decision is not surprising; but it is a matter which scientific bodies and organizations interested in research should not allow to go by default when a more favourable occasion arises. The trend of the application of financial legislation in the last hundred years has been to free the pursuit of learning from the burden of taxation so far as possible. In the days of financial stringency which the future will bring, estate duty will inevitably prove a heavy burden on posthumous endowment of research, unless a change is made.

Family Allowances

THE question of family allowances is discussed by a recent broadsheet issued by Political and Economic Planning (P.E.P.), and in a new pamphlet by Miss E. F. Rathbone, "The Case for the Immediate Introduction of a System of Family Allowances and Alternative Proposals for such a System", issued by the Family Endowment Society, 72 Horseferry Road, London, S.W.1. The broadsheet points out that family allowances have become a live issue to-day for three main reasons: the need to restrict civilian consumption while safeguarding basic standards of health and nutrition; the claim for 'equal pay for equal work' which may arise sharply in the munitions industry if large-scale replacement of male by female labour occurs; and the need, intensified by new types of war-time distress and the multiplication of assistance scales, for codification of the numerous regulations. To relate income to the extent of family responsibilities is the only way of preventing the general reduction of consumption, however effected, pressing unfairly on large numbers of children. Wages are not only a payment for work done but also the means for rearing and maintaining a family, and all agencies by which consuming power is diverted from the social pool for the benefit of dependent wives or children are, in fact, agencies for family endowment. Miss Rathbone contends that