NOTES OF THE WEEK.

Tax Avoidance and Tax Evasion.

On Tuesday, May 7, the News-Chronicle published an article by Ronald Staples (Editor of Taxation), entitled "Legal and Illegal Evasion." Later in the same day the evening papers reported the judgment of the House of Lords on the question of whether the Duke of Westminster was legally entitled to deduct from his assessment for income tax the collective amount of certain payments to employees made under deed. Presumably, Mr. Staples's article was inspired by the previous hearings of the case and was timed to appear on the day when the judgment was due for delivery. At any rate, what he wrote was an elaboration of the same issue as was to be decided by the House of Lords. This issue was, broadly speaking, whether any citizen may benefit by adopting legal devices purposely designed to reduce his liability to taxation.

It would appear that the Duke of Westminster had covenanted to pay certain sums annually to a number of his long-service employees whether they remained in his service or not, and that the recipients were to get these sums free of tax. Some of these employees had since left his service, but others still remain in his service. In respect of those who left, the Commissioners of Inland Revenue did not dispute the Duke's right to deduct the amounts that he was paying them. But in respect of those who remained, they did dispute his right to do this, whereas the Duke claimed that right. Mr. Justice Finlay, in the lower court, had upheld the Commissioners' submission. The Court of Appeal had upheld the Duke's. The House of Lords have now confirmed the judgment of the Court of Appeal by a majority consisting of Lord Tomlin, Lord Russell of Killowen, Lord Macmillan, Lord Wright—the minority judgment being that of Lord Atkin. The Duke need not pay.

In delivering judgment Lord Tomlin said that "every man was entitled, if he could, to order his affairs so that the tax attaching under the appropriate Acts was less than it otherwise would be. If he succeeded in ordering them so as to secure this result, then, however unappreciative the Commissioners of Inland Revenue or his fellow taxpayers might be of his ingenuity, he could not be compelled to pay an increased tax. The so-called doctrine of the substance of the matter seemed to be nothing more than an attempt to make a man pay, notwithstanding that he had so ordered his affairs that the amount of tax sought from him was not legally claimable. There might, Lord Tomlin added, be cases where documents were not bona fide, nor intended to be acted upon, but were only used as a cloak to conceal a different transaction. No such case was suggested here. The deeds of the covenant were bona fide, had been given their proper legal operation, and could not be treated as operating in some different way because, as a result, less duty was payable than would otherwise have been the case." (Evening Standard's report.)

Lord Atkin, in his dissenting judgment, said that "the deeds were brought into existence as a device by which the respondent might avoid some of the burdens of surtax. He did not use the word ' device ' in any sinister sense, for the subject had the legal right so to dispose of his capital and income as to attract upon himself the least amount of tax. He (Lord Atkin) did not see any difficulty in the view taken by the Commissioners and Mr. Justice Finlay that the substance of the transaction was that what was being paid was remuneration." (Evening Standard's report.)
enters into a covenant to pay the secretary or gardener an annual sum irrespective of services rendered to him, he may knock this sum off his £1,000 assessment, even while the recipient continues to serve him.

This seems just, since the servant is able at any time to disrupt the agreement at will to receive the payment. Of course, as Lord Templeman suggested, there are always women, and other things which are lawful to the citizen are not necessarily expedient to the Inland Revenue. And, since, in the case of women, it has been deemed expedient by the Overlords of the banking system to be made available to the subjects of His Majesty the King, we may expect to see our absent-minded House of Commons assenting to a new measure designed to "clarify the meaning of" the Inland Revenue Act of the celebrated ramp on Mr. Hamilton, which we hope will have an effect upon the minds of the public to our readers. Indeed, to some of them it may be a little surprising that the intervention of the House was not involved in the present judgment; but probably the answer is that the repercussions of the Hamilton case in judicial circles have intimated the authors of that ramp, not to mention the consideration that the Duke of Westminster is an awkward sort of hedgehog for the terraces of Simpatico House to face. Generally speaking, Socialists and others who have derided this man's wealth will do well to consider where we should all be if incomes were so equitably distributed that no subject could afford to invoke the law in defence of his liberty. Let his motives be as ignoble as they please, yet it remains true that every act done which slackens the pace of tax-collection in one case, slackens it in all comparable cases, and hence what is left of the financial initiative, and therefore the political liberty, of the community inherent in their reserve taxable capacity. It has often been said that the poor are not poor because the rich are rich, and it may also be said, in the present context, that the politicians are not rich still were it not for this. It is a rank "capitalist" fiction, of course, we know, but even capitalism distributes benefactions by accident. Think, for example, of the hundreds of thousand of men who swarm on Saturdays and Sundays on their half-mile-long "north-of-the-rise" along the easy-surfaced roads constructed for the use of the rich through the expenditure of the rich. The rich man's art at table outwits his grub-gatherers, but certainly thanks to the divine uniformity that is a result in a wastage in large consumption which becomes a result of small consumption. Of course, the painter, the picture of the poor, the artist's satisfaction with the by-products of the rich man's indulgence in luxury appears to be a one-time, but the picture will be changed not long hence because we are all getting to know that this state of affairs is now no more than a technical sense than it is desirable in a moral sense. But, in the meantime, let us recognize that the rich man's right to preserve his right of indulgence constitutes indirectly a defence of the bare means of existence against the impersonal inhumanity of the Money Monopoly.

Tips for Repentant "Tax-Evaders."

We will now revert to Mr. Staples' article. He begins by saying that the taxpayer is under no legal or moral liability to pay income tax unless the law clearly provides that he should do so. As the Lord President put it—

No man in this country is under the smallest obligation, moral or other, so to arrange his legal relations to his business or to his property as to enable the Inland Revenue to put the largest possible shoal into his spires."

Continuing, he points out that there are "many ways of avoiding income tax and surtax liability with which accountants and solicitors are acquainted."

From this point onwards he addresses himself to those persons who may have paid taxes on too low an assessment and advises them whether, and what and what the Inland Revenue can do about it. To begin with, the revenue authorities have no power to claim taxes on penalties dating back more than six years. So, for example, any tax which escaped taxation for the previous year 1928-9 is now out of the "time of assessment." Nevertheless, "the legal penalties for the six years is so considerable that it is cheaper for the taxpayer to pay the tax for all years where the assessments have been in error."

In most cases, he explains later, if the taxpayer owes up to having deducted payments, and helps the officials to ascertain the amounts which should have been paid, the Revenue authorities will accept a compensated pecuniary settlement without recourse to legal proceedings.

Next, as regards "moral liability," he says that he has received hundreds of letters supporting a suggestion of his that there should be a "time statute" for taxpayers.

"Under this scheme the Government would allow a period of time during which taxpayers who had deducted too less would be entitled to pay the tax without fear of penalty or publicity."

They can settle "out of Court," but, he remarks, the amount to be paid may be not less than that which the Revenue Authorities could have recovered had they known.

It must be remembered, however, that almost every taxpayer who defaults is caught in the "time of course of time." The authorities have "so many ways of obtaining information that few fraudulent taxpayers escape their deserts."

A comprehensive survey of this instruction and advice will probably suggest to most readers that the Inland Revenue authorities permit themselves a wider discretion than is proper, and are to be exercised in a very vividly reminded of the words: If we possess our souls He is faithful and just to forgive us our sins.

The method to cleanse us from all unrighteousness.

Stain-glass window set over everything that Mr. staples writes. There are two main frames of reference in which it can be considered. One is that present in which the law regarding taxation proceed from the judgment of a representative Government body, and to be interpreted by independent and impartial judicial authority in which reside both the duty of executing justice and the negative of showing mercy. The other is that present in which has been proceeded from a representative Government body in which resides the triple power of making, interpreting and applying the law for its own ends.

In the first frame of reference the Inland Revenue bodies are usurping powers which do not belong to them. In the second frame, they are merely a Department of State, and, as such, are neither the makers of the law, nor officers of it, through breaches of the law. Their duty is to invoke the law in the interests of the community which in this frame of reference, have been invaded by tax-evasion. It is for the Courts to see what restitution shall be made and what penalties inflicted. Again it must be borne in mind that, in this frame of reference, every tax-dodger must be assumed to know (or to be under the impression) that in defrauding the Revenue he is picking his neighbour's pockets. He is consciously dishonest. If people suffer from an over-estimate, the seal the protection of Mr. Staples' "time statute" and thus "extend the time of assessment." For we cannot deal with the Inland Revenue in which, let it be supposed, they make full restitution; that is all very well so far as what about their neighbours? Do the interests of the community not compel us to inform the Revenue authorities that they have people of this type in their midst, and to know who they are? Or does the taking of sanctuary wash the spots off the leopard?

So much for the angle of criticism applicable to the situation within the first frame of reference, a situation which may be described in the parable: Taxation of the people, by the people, for the people. As our readers know, this is merely a hypothetical situation. But it is believed to be the actual situation by the great majority of the public; and what we have said so far has been said not as an imaginary, but as representing the views which the believing majority can be logically prompted to form and which they are morally bound to hold when their attention is focussed on the matter.

We may digress for a moment to point out the bearing of this on Social Credit propaganda tactics. Readers are familiar with the dictum, frequently repeated in these columns, that to push behind the bankers and their policies to the point of abstraction as to what goes "out of Court," you can understand by outdoing them. The present context affords a clear illustration of the method.

For within it we have the fraudulent taxpayer presented as the "last word" of a half-lawless society, the man who may bargain his way out of the penalty of publicality. Publicity is the strongest deterrent in the case of people who are in a position to defraud the Revenue. Hence any Social Credit propaganda which is not prepared to express judgment on this matter in general conversations and debates by reference to the moral-technical criteria set up by the Social Credit analysis, might, if he choose, do serious work by simulating a ferocious antipathy to tax-dodgers and other forms of resistances to the extreme rigour of the law. Every effective argument that we have brought forward to this end would build up an incorrect impression against interests behind the Government who are offered by the society and the community to these culprits—are endeavouring to temper the wind, not to the storm lamb, but to the lamb that has dodged the shearing.

Not long ago a street-bag-snatcher was sentenced to serve five years. And in the course of giving the judgment being that the culprit had used a trelce-plaster to prevent his victim crying out or struggling to retain her—"a procedure, which said the judge, might have caused her death. Well, if contingencies of that remote character are to be taken into account in assessing degrees of punishment, we could frame up a plausible case for the framing of the tax-payer: we could show, for one thing, that the accused might have been the cause that other tax-payers had committed suicide because they were unable to carry the burden that he had left them bear. Far fetched, yes, but quite sound in logic and justice within the frame of reference in which we were elected to argue.

When we were very young we used to attend a Methodist class-meeting; and we remember, once, the class-leader impressing upon us the justice of Eternal Punishment, arguing that there was no limit to the ultimate consequences of a bad deed, and that therefore there should be no limit to the duration of the punishment. We weren't ready at the time to ask him whether, when we confessed such deeds and obtained forgiveness, the consequences would cease to operate—"for we have often looked ourselves since for no punishment. Now, in the case of tax-dodgers, we can hear someone saying that if such persons enter Mr. Staples' "time statute," and place their arrears into the officery-box held out by his Priests of the Treasury then the consequences of their original offence will be destroyed by their act of repentance, and justice will have been done without healing them into the secular philosophy. As political punishes has been rekindled in their Judged orations, the British are a practical race, and don't flinch from fundamental principles when results can be obtained faster without them. So why, our hypothetical B.B.'s might ask, will the King's incur expense in legal proceedings against defaulters who, after all, have put the money back—which is all that matters?

This question leads on to the second frame of reference outlined earlier. Here, instead of the situation previously described as Taxation of the People, by the People, for the People, we have an inversion of it, as we've all put the money back—which is all that matters?

The peculiar prerogatives of the City were most vividly symbolised, however, by the ceremony which took place at the end of the previous week's Buckingham Palace to St. Paul's Cathedral on Monday, May 6. The City's coach, with its attendant cavalcade, was brought to a halt at the Griffin (a piece of statuary, not a hostel) which marks the edge of the City's boundary. Here was waiting the
Lord Mayor of London, resplendent in ermine and crimson, with his mace-bearer and sword-bearer, and with the City Medical Officers in front, rounded off Street Fleet in their gold ermine and crimson, signifying the expropriation of Financial Power—Legal Power—Military Power. Behind them lay the Griffen with its fixed glare in the direction of Westminster, and set there so doubt to guard the sanctity of the City—those bulwarks of the City's power, must not be tampered with by the King's Ministers or by the King himself.

And so there came to pass a fulfilment of the popular song, "The King's Horses," in which one stanza says of the King's men:

They're not out to fight the foe,
They're just out to make a show,
They're out because they've got to go,
To make a line into the Lord Mayor's Show.

The King's horses, the King's men,
March down the street,
And they march back again,
The King's horses, the King's men.

For undoubtedly, during the five minutes' halt at Temple Bar, the Royal Jubilee Procession was received into a Lord Mayor's Show, and was only permitted to resume its journey when the King had vicariously kissed the toe of His Holiness, the Pope, in the presence of the Norman. A right Royal Kick somewhere would have been the fitting culmination of the ceremony. For the British Empire itself is the City. More than that, it is said, that if it should be attacked on the City's terms it will cease to be an Empire. It will become what India became under the rule of the East India Company, a rule which, when examined in the new light of discovery about the politics of finance, and the differences between the invisible imperial control of the Governor and Company of the Bank of England. It is not insignificant that the only Civil Disorder in the Empire which synchronised with the Jubilee of last week took place in Newfoundland, the colony which has annexed the direct rule of the City by our abominated Parliament last year.

Furthermore, what has happened to Newfoundland is happening to the Empire. The unification of political parties in various States, and the unification of States in Commonwealth, is a metaphor, and stabilise the central dictatorship of High Finance. They have the effect of disfranchising electors without depriving them of the exercise of their voting power. An all-party Administration, such as our own "National Government" or the "单元 Australia Government", cannot be replaced by an alternative Administration in this way, if only for the reason that the united caucuses control all the campaigns and can get as much more money as they require to resist attacks so long as their policies shield and defend the interests of the Money Monopoly. Independent candidates have to rely for their finance on small contributions out of the earned incomes of supporters, and their support can only cover the expenses of large scale manoeuvres; the whole may not come out of incomes at all, but may come out of new credits created by the bankers. To put the situation into a familiar phrase, the approved candidate can buy his seat on the installment plan, whereas the independent candidate has to buy it with spot cash.

Our "Notes" in the THE NEW AGE of January 31st on the Government of India Bill will bear re-reading in this context. The votes of the masses are powerless to effect much more than the re-shuffling of minor officials. They are powerless to affect the personnel of the whole Indian Government. And even if they did they would be powerless to change the major policies of that Government, for the simple reason that all such policies are invested with high financial considerations and come under the control of the British Government, which, with the British Government itself, and the City, actually reserve the right to decide over the heads of the Indian Government. As the diagram in which we published the above "Notes" showed, the real control over India proceeds from the Bank of England's monetary and its satellites, the financial institutions already described, and is implemented through a hierarchy of Government ministers and permanent officials whose delegated powers are independent of, and superior to, those allowed to the nominally "representative" Indian Government.

No reader of this journal will suppose us to be complaining that the masses of India will not be able to say how they shall be ruled. If they had this power they would only be in the same position as Jutten when the rate of interest in heaven found, that God or an incomparably even more powerful being than He was looking down on him, and said with the words of contentment at looking at the decorativeness of India in the light of wider information, etc., etc., etc.

All this amounted to the proposition that nothing is imprudent which has been done before without challenge; that the King's men should not mind the exploitation of Parliament's despondency as described by Lord Hartog in The New Despotism.

There is a sense in which a Government can commit a breach of privilege (even a whole Legislature with the Inland Revenue) and the opportunities for doing so are much more frequent and easy when, as now, party governments are formed by all-party governments. In such an event the King's men can get no redress except (theoretically) by involving the intervention of some authority independent of the Government. There is no such authority recognised by the Constitution, but in the hypothetical circumstance one could conceive of the afforded group's try to get the ear of the King. Would there be nothing done to save. Of course this would amount to asking the King's men to do everything which he could not constitutionally do. Nevertheless, Durand remarked, no Government is efficient in the absence of a vigorous Opposition—which is much the same as saying that the advice of an all-party Ministry with non overruling majority of supporters dependent on their seats on the funds of the united party caucuses, is likely to be wrong advice, and even dangerous advice. Apart from antecedent probability there are credible rumours that influential Indian leaders are excluding the National Government's policy with regard to India's constitutional reform as dangerous to the integrity of the Empire. Of course we are all familiar with the warnings that are given, even the Indian G. in the Prime Minister, but behind the fun the fears of the Indian rulers do not exist. Happily their consideration of their political responsibilities, as distinct from self-interested commercial calculations which most of them are wealthy enough not to trouble about, it would appear to have something to do with the prospect that they will be set to deal with a new complex of local administrative problems arising from the reformed Constitution while having imposed on them liabilities of their own creation. It is to be be set the task of maintaining law and order among their subjects on the spot while the distant "City" reserves the means whereby only whereby the King's men are (as the Prime Minister is to do) the potential looting agent. While yielding to none in their allegiance to the King they will go on showing nothing but contempt for the King's advisers, and are neither inclined to resist them, nor to instruct themselves as advisors. Since they are in a position to do this informally and privately so far as the public are concerned there is no constitutional issue. To those who, who reflect carefully it will be seen that the King and his Ministers are not the natural reaction to bankster centralism which makes Ministers of that type and outlook irreparable by any practicable constitutional means. At the time their position is that of a potential Liberal Minister in the House it seemed to Liberals reasonable to bear patiently with the King's acquiescence in Conservative policies until the swing of the pendulum towards the Home Rule party. But to-day, when in all essentials the advice never changes—when every alternative adviser is a member of the "Order of the Pearl Sword" what else is left to His Majesty's loyal subjects but to get him to disband the Order? If they can!

A picture in Punch many years ago showed an old gentleman operating an old-fashioned electric lantern with the benefit of an audience of small boys and girls. In the foreground of the picture, which was the back of the room, two youths were standing, near the door.
One pulls at the other and says, "Come on; let's clear out of this thing. We're likely to be in a jam. Where do you want a minute; the old butter may burn himself." Well, the obstinate financial system needs vigorously manipulation, and the creeping error inherent in its design tends to manifest its existence in hot surfaces or tray currents in many unexpected places. The longer the bankers insist on running the whole show the further they get into the region of bisters or shocks. Whether an accident bursts them or their machine is of no consequence, the banks are about to liquidate the kingdom where there was a Chancellor of the Exchequer who kept figures of revenue and expenditure on a sheet of paper pinned on his wall. One night a blowfly paid a visit to a vast and left a3e point in the row of revenue figures by his perusal of them. The next day, it was a Budget deficit. Instantly there was huge deficit among the people to put it right, so huge that they all died. Which just shows you how delicate is the name and the various country's ability to survive. Who would have imagined that the event could leave this world just because a fly left the room? If you want the authority for this curious story we think it is best explained by the sociologist who assured Lord Reading: "We have the City programs, and one has no Budget." His people counted mites, and since they couldn't count what wasn't there they always counted a surplus. And if they had been nothing there wouldn't have had to count—or, if less than nothing, they would have had to understand, which only bankers can do.

The whole of the foregoing section of these Notes serves to emphasize the provisions that, so far as the Empire is concerned the financial veto and sanction that the City is the over-riding law of the over-riding Constitution. On the one hand the City can "rebuke strong nations afar off," and on the other hand it can do little deals with private citizens near by. All Government with respect to both the British Government or the Governments of the empire, are obliged to frame their fiscal policies and impose them according to the City's policy. If they do not run the risk of falling decreed to financial resources without which no Budget can be happily balanced, no Administration can even continue to function. These resources are known as Ways and Means Advances in this country, of new credits, the creation and lending of which is entirely in the discretion of the City generally and the bankers particularly. Bankers are the represented in the Government by the Treasury. In the Dominions, and (prospectively) in India the Treasury is represented by Governors-General and State-Governors, who have the power to reject legislation disapproved by the bankers. The dismissal of Mr. Lang's Government by Sir Philip Game is an illustration of that power. Thus the Pearl Sword of Damocles threatens the interest of every Government which disregards the wishes of the City.

It must be noticed that the wishes of the City are often in conflict with the interests of British capitalism; for example, the concerted policy of the world's bankers who, in the main, are indifferent to national alignments of economic enterprise and opportunity. They would not hesitate, for instance, to divert all steel production from Sheffield to Japan, or such developments that might bring its to them desirable. When they condemn, as they do, "narrow nationalisms," and "obstructions to trade," they are virtually preaching the doctrine that economic activities in all countries are in the public interest. If they are allowed to take place where they want them and for the purposes that they approve, irrespective of how this may affect the well-being of the various national populations. The Pearl Sword, therefore, is an instrument of sufficient force to ensure that the policy of the City will be carried through.

The Social Credit analysis challenges those actions as technically unsound and credits the government with the obligation to see that all these actions are technically sound and that there is a Budget balance. Immediately this is done there is no Budget deficit. Instead, there is a Budget surplus. His people counted mites, and since they couldn’t count what wasn’t there they always counted a surplus. And if they had been nothing there wouldn’t have had to count—or, if less than nothing, they would have had to understand, which only bankers can do.

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with the particular offending manager would be let loose. I feel that the "personal touch" as applied by this eminent dramatist would work far better than any official letter from a society. Moreover, it would give the struggling dramatics moral; he would be encouraged to confide his troubles to the Authors' Society, knowing that it would take some strong action at once, and not merely invite him to wait for political power.

I don't think there is a manager in London who would care to give personal offence to eminent dramatists.

In the country of Eugene Scribe the youngest dramatist gets the same terms and the same royalty (25 per cent.) as Messeurs Sacha Guitry or Henri Bernheim. The manager who played some scurrilous trick upon any dramatist might well find his theatre, or theatres, closed and himself ruined. In short, the artist in France is all powerful; the Society representing French dramatists can make it impossible for an offending manager to obtain plays or artists to interpret plays.

Why is the state of affairs so different in France and England? Merely because the English temperament is too "individual" to favour combinations and societies? It may be so. But I am inclined to reflect upon the gallant and personal light which Scribe—and others like him—have made in France. As a nation, and even as artists, we are more apathetic than the French. It is individuals who make history, and who make the history of societies. It is easier for a man to join a social party than to work passionately and personally for authors. Also, it is easy to make fun of my notions: I admit they sound rather unpractical, if not absurd. But I do not see how authors are to prevent the filching of their "extra rights" unless they can take immediate action; and I see no other course of immediate action likely to be effective, except the one I have suggested. Mr. St. John Ervine is courageously using his pen and personal influence in the cause of fellow dramatists; some of our Socialist giants might follow the example.

LETTERS TO THE EDITOR.

Sir,—The letter of Mr. P. Mamlock purports to refute our contention that international finance, which we regard as the enemy of the State, is controlled by the Jews. Some of his statements are only half true; others are not true at all.

It is true that the Bank of England lent £4,000,000 to Austria two years ago, but what your correspondent does not mention is that this was done under guarantee from the Government, and with the Government's guarantee behind it. We are entitled to draw the conclusion that the Austrian loan was guaranteed at the instance of Jewish international financiers, as was the recent Indian loan, which proved so helpful to Bombay financiers of the Sassoon clan.

Mr. Mamlock states that "Rothschuld at present is not being allowed by the Bank of England to receive subscriptions for foreign loans on commission, and that therefore the Big Five are doing so, and he goes on to say that the Big Five are largely responsible for international events. The answer to the first statement is that there are licences current at present for such transactions, and that the House of Rothschild is not precluded from such a business; while with the banks, which they could supply by withdrawing their deposits. The banks always study their richest customers, just as the journalists study their richest advertisers.

Mr. Mamlock invites me to believe that all the Jews in the world could not save the British Empire from sliding down to nothing if they wished to do so, but I lack the naive necessary to accept this. He asks me why I suggested he should investigate the ownership of the Bombay cotton mills. The reason was given in a recent issue of a Jewish journal, describing the history of the Bombay society in the Punjab, and stating that to-day, even in a land containing immense wealth and poverty, to the cotton Indian, the name of Sassoon stands for the height of material possessions. Again, it is not accurate to describe the Japanese textile industries as being financed by Jewish bankers, subsidised by the Japanese Government, since it is well known that much, if not most of the industrialisation of Japan has been rendered possible by the export of capital from this country.

I am asked why I chose cotton: it is because the life of western civilisation hangs by a thread. The life of Lancashire certainly hangs by a thread to-day, because finance being international, has deserted Britain, the British standard of life, and moderate dividends, in favour of the Orient, a useless standard of life, and swollen dividends for international Jewry.

J. A. MacKay
(for the British Union of Fascists).

[This correspondence is disclosing fundamental crosspurposes, and is now closed.—Ed.]

THE THEATRE.

The Skin Game. Playhouse.

Miss Olga Lindo, who has recently been acting the leading lady off the stage in "Viceroy Sarah," is now playing Olga in Mr. Lean's revival of "The Skin Game," and her performance is by far the best thing in the show. Mr. Arthur Wontner and Miss Grace Lane are admirable as Mr. and Mrs. Wontner, but the story does not really come to life before the scenes of old Childe's house. Miss Lindo is right to the last drop of her rather Bashy nature. Mr. Malcolm Keen does well as Hornblower, the vulgar, except that he wears his clothes too much like a gentleman. Among the younger characters the only one of any interest is Jill, and here I think Miss Yvonne Roma ideas her opportunity: her reading of the part is well enough superficially, but lacks depth. The production might perhaps be better; the action seems too fast, and in another scene the lighting gives more curious shadow effects which are unintentionally funny.

Die Fledermäuse. Lyceum.

Speaking as a dramatic critic, not a connoisseur of opera, I thoroughly enjoyed the Carl Rosa Company's production of "Ivan Susanow" of Johann Strauss's little masterpiece. It was well sung and well acted, and was received with universal applause. Miss O'Neill as Mrs. John Wright, as Von Eisenstein and Mr. Hubert D'Urso as Falke, besides singing pleasingly, gave performances which would be creditable in a good theatre, while Miss Yvonne Roma, as the Princess Giselle, gave a performance with Mr. Howley Glyme as the drunken wanderer in a scene of successful force. The singing of Miss Helen O'Neill and Miss Mabel Baker as mistress and maid is excellent, though their acting does not rise above the regular convention of comic opera. Altogether a delightful evening.

ANDREW BESSELL.

FORTHCOMING MEETINGS.

Green Shirt Movement for Social Credit.

Wednesday, May 21, 8 p.m.—Lecture by Lady Clara Ansley entitled "Social Credit: The Woman's Aspect," Copenhagen, the Shell, Liverpool.

London Social Credit Club.

Tuesday, May 21, 8 p.m.—"What Shall I Do Today?" by Mr. Ewart St. John Ervine, 5, Great Trafalgar Place, S.W.

Wednesday, May 22, 8 p.m.—"The Situation in Australia and New Zealand," by Rev. Kenneth Saunders, 5, Great Trafalgar Place, S.W.

Tuesday, May 24, 8 p.m.—"A Simple Outline of Douglas Social Credit," by Mr. K. S. J. Rand, 5, Great Trafalgar Place, S.W.

Croyden.

Tuesday, May 27, 8 p.m.—"The Politics of Work," by Mr. Ewart St. John Ervine, 5, Great Trafalgar Place, S.W.

ACADEMY CINEMA, Oxford Street.

ANNA STEN and FRITZ KORTNER in Dostoevsky's famous classic

"THE BROTHERS KARMAZOV"

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