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point of view of production and from that of consumption—for money as for every other product.”

C. V. BUTLER

Statistikens Själfständighets-förklaring i Sverige. By THOR ANDERSSON. (Stockholm: Fröleen & Co. Pp. 80.)
Statistiska Kommitténs Betänkande. (Stockholm: P. A. Norstedt & Söner.) *Handelsstatistik.* (1908. Cr. 8vo. Pp. 61.) *Jordbruksstatistik.* (1908. Cr. 8vo. Pp. 144.)
Sveriges Officiella Statistik och dess Allmänna Organisation. (1910. Cr. 8vo. Pp. 460.)

MR. ANDERSSON, in the brochure which he entitles *The Declaration of Independence of Statistics in Sweden*, offers first a severe criticism of the methods of those who have represented and guided Swedish statistics. He declares that, from Wargentin to Charlier, there has been totally lacking any contribution from Swedish writers capable of standing modern scientific criticism. We need not, perhaps, enter into the personal questions with which he occupies himself, but content ourselves with noting the features which serve as justification for his title. Briefly, they are that, after a proposal for the establishment of professorships in statistics at the universities of Upsala and Lund had been rejected by the Swedish Parliament in three successive sessions, it was accepted, so far as concerns Upsala, in the next following session, 1909. Statistics have thus secured an independent status as a university study. On the practical side, it is also pointed out that in the same year in which this important step was taken, an industrial inquiry was organised, in which the modern card system was adopted for the first time on an extensive scale, namely, that into stone-working.

A brief sketch of the development of modern statistical methods, principally in Germany and England, ending with references to their application in biometrics and eugenics, concludes the pamphlet, the main burden of which is a lament over the deficiencies of the author's native country in regard to this important branch of science.

Whatever may have been the past defects in the organisation of the official statistics of Sweden, the labours of the Royal Commission appointed in 1905, of which Dr. Heckscher is secretary, have been directed towards the formation of a plan for their improvement in the future, and the reports of the Commission present, in addition to an historical account of the growth of each

principal department of the official statistics, a plan for the future collection, preparation, and publication of statistics of all kinds. Separate reports have been issued relating to the statistics of trade and of agriculture, and the remaining branches are severally dealt with in the report on the general organisation of official statistics in Sweden. Information has been secured from statistical authorities in the leading countries of the world as to the methods practised in the several countries, and this information is summarised in the report. The summary is very highly condensed, but affords, nevertheless, a useful conspectus of the subject, even though the reader approaching these parts of the reports without previous knowledge might fail to secure entirely clear and accurate ideas from their perusal.

The very numerous details of the proposals for reform cannot be profitably entered upon in this place, but it will be of interest to note that the centralisation of all the official statistics under one authority is the general purpose of the proposals, apart from the specific changes in methods of collecting the material which are suggested for adoption. It is argued that only in an office devoted to statistical work can the expert knowledge required be secured. Where the preparation of statistical reports is a subordinate part of work principally administrative, it is regarded as unlikely that statistical efficiency can be attained. While an immediate complete centralisation is not proposed, very important steps in that direction are recommended, and the ultimate aim would appear to be such complete centralisation. It must be admitted that there is much force in the argument referred to, particularly in cases in which the statistical work is not sufficiently extensive or important to justify the employment of experts in direct association with each section of administrative work. Where, however, the volume of the statistical work in individual sections of administrative work is large, the force of the argument would appear to be much lessened, so that the conclusion as to the relative gains and losses to be secured by centralisation will vary from country to country.

The prospect of the removal of some important defects in certain departments of the official statistics of Sweden, and especially of a speedier publication of results, is one which will be welcome to statisticians elsewhere, and the arousing of public interest in that country in the matter is all to the good. Incidentally, a convenient work of reference as to the actual methods followed in Sweden in the past, both distant and recent, and a

critical examination into those methods, is placed at the disposal of all interested in international statistics.

A. W. FLUX

Die Besteuerung nach dem Überfluss (nach der Ersparnismöglichkeit). By H. WEISSENBORN, Mayor of Halberstadt. (Leipzig : Duncker u. Humblot. 1911. Pp. 55. 1.20 mk.)

HERR WEISSENBORN'S pamphlet is written with reference to the "organic reorganisation" of the Prussian system of direct taxation, which has been foreshadowed by the Finance Act of May, 1909. The questions which he discusses in this connection are, however, of general interest.

The problem of his pamphlet is : in what direction does the income-tax require further development in order to realise more fully the faculty-principle of taxation, which is considered to be its basis. A tax is strictly according to faculty, when in all cases the urgency of the needs which are left unsatisfied on account of the payment of the tax is equal. Therefore both the amount of income and the nature of the corresponding expenditure ought to be considered. A proportional income-tax could claim to be based on the faculty-principle only if we assumed that to every additional sum of income there corresponded an additional expenditure of equal urgency with the previous ones. A progressive income-tax, uniform for equal incomes, is based on the assumption that the urgency of additional needs increases less rapidly than the income, and that to equal incomes correspond equal needs.¹ But even assuming that for the recipients of equal incomes the urgency of the different kinds of needs, and hence of expenditure, is equal, still their quantities may differ ; in other words : for equal incomes the same things being considered necessities, comforts, or luxuries, the quantities of each which are required need not necessarily be equal. These variations in quantities are chiefly due to differences in the number of persons dependent on the given income. For this reason reductions in taxation are being made in cases where the given income serves for the maintenance of more than the average normal number of persons ; a differentiation is thus made according to needs, within the same category of income. The author proposes to extend this principle by imposing an additional tax on incomes with a less than average number of persons dependent on them.

Herr Weissenborn's ideas are as simple as they are reasonable.

¹ This applies, of course, also to a proportional income tax.