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Consommation des Boissons Alcooliques dans les Différents Pays by Johannes Gabrielsson

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16.—*Consommation des boissons alcooliques dans les différents pays.* Par Dr. Johannes Gabrielsson. iv + 270 pp., 8vo. Stockholm and Paris: F. Alcan, 1915. Price 8 fr.

This book furnishes a valuable summary of statistics concerning the production and consumption of spirits, wine, and beer, in some fifty countries and a number of colonial possessions, and also an excellent example of the difficulties of making international comparisons. The data are obtained principally from official sources, among which our own Board of Trade's publication, *Alcoholic Beverages*, is given a very high place.

In the first part of the book the author explains his terms, and enumerates many of the causes rendering comparisons between different countries inconclusive or misleading. For example, the figures do not cover the same ground in all countries. In most countries potable spirits only are included in the figures of consumption, but in a few instances denatured spirits are included. Spirits, wine, or beer made for domestic consumption, if not accounted for to the State authorities, are generally excluded, and the quantities thus omitted are sometimes of considerable importance. No allowance can, of course, be made for illicit distillation and consumption, which are said to be considerable in the United States of America. In some minor countries, only statistics of imports and exports are available. Even if the data as to aggregate quantities were complete, comparisons between countries should properly allow for the varying consumption between different classes of the population. For such a country as Switzerland, which is an international holiday resort, the fluctuating population of foreigners should be taken into account. In actual practice, however, it is not possible, owing to lack of information, to make corrections and adjustments for these various disturbing factors.

The figures of spirits for the several countries are converted into their equivalent of spirits containing 50 per cent. of alcohol by volume, and spirits, beer, and wine are further converted into terms of pure alcohol, the factors for conversion being largely derived from official sources.

There is one point that Dr. Gabrielsson has overlooked, which unfortunately introduces a considerable error into some of his figures. He supposes that the quantity of spirits produced is wholly accounted for by the quantity consumed as potable spirits, by the imports and exports, and the quantity denatured or used for industrial purposes. As a matter of fact, a large quantity of spirits is lost by evaporation, absorption into casks, leakage, and in other ways. In the United Kingdom this loss amounts, in recent years, to $4\frac{1}{2}$ or 5 million gallons per year, or 9 per cent. or so of the annual production. Presumably the same sort of loss occurs in other countries, so that the error is a serious one, and expresses itself as an exaggeration of the quantities of spirits used for industrial purposes. Another source of error is the neglect, in most cases, of the variation of stocks in bonded warehouses.

The tables in general relate to the period 1906-10, but some figures are given, and a series of diagrams, covering a much longer period. It will be of great interest in another edition of the book to have recent figures added. There is a rather useless calculation at the end of the text, which gives a result indicative of neither present nor past consumption, but of the position as it would be in the future, if the past rate of change in consumption held good—which in many cases it will not do—and allowing, on an arbitrary basis, for the relative harmful effects on the human system of a given quantity of alcohol consumed in the form of spirits, wine, or beer.

A.D.W.

17.—*The Exemption of Improvements from Taxation in Canada and the United States.* A report by Robert Murray Haig, Ph.D. New York, 1915. *Some Probable Effects of the Exemption of Improvements from Taxation in the City of New York.* Robert Murray Haig, Ph.D. New York, 1915. *Excess Condemnation: a Report of the Committee on Taxation of the City of New York.* With a report prepared by Herbert S. Swan. New York, 1915.

A proposal was introduced in the New York Legislature, in 1915, for apportioning the City Rate on Real Estate between land and improvements in such a way that the assessed value of improvements should be reduced by 10 per cent. in each of eight consecutive years, and by 9 per cent. in the ninth year, and that thereafter only 1 per cent. of the rate charged on land should be levied upon improvements. Mr. Murray Haig appears to have been requested early in 1914 by Professor Edwin R. A. Seligman, Chairman of the Executive Committee of the Committee on Taxation, to supply data illustrating the effects of the proposal, and his two volumes are the result. Mr. Haig proceeded in the first place to investigate the conditions existing in the towns and other areas in Canada where the system of exempting improvements wholly or partially from rates was in force. The principal towns visited were Winnipeg, Regina, Saskatoon, Edmonton, Calgary, Vancouver and Victoria. The cases of Houston, Pueblo, Pittsburg and Everett, four towns in the United States, are also briefly dealt with. The method adopted has been to secure as far as possible for each town statistics of the assessed values of property liable to rating, the tax rates, the number, character and value of buildings erected in recent years, population, bank clearings and postal revenue, with a statement in some cases of municipal finance and indebtedness. The personal opinions of a number of individual citizens are added, but these are not of value to the student.

Winnipeg, it appears, in 1909 reduced the rate on buildings by the device of taking two-thirds of their value as the basis of assessment, while retaining the full value in the case of land. This change was effected without reducing the aggregate rateable assessment, and without any rise in the rate. This was partly due to a steady increase in land values, and partly to the correction of previous under-