Nov. 1921

"The Hon. Samuel E. Winslow of Massachusetts is chairman of the committee to which the bill has been referred."

TAX ON PERFUMERY AND OTHER TOILET ARTICLES.

The paragraph of the Senate tax measure relating to perfumes, cosmetics and toilet preparations has been adopted with amendments eliminating the tax on tooth and mouth washes, dentifrices and tooth pastes and toilet other than soap powders. powders As amended the paragraph reads: Perfumes, essences, extracts, toilet waters, cosmetics, hair oils, powders, hair dressings, hair restoratives, hair dyes, aromatic cachous or any similar substance, article or preparation by whatsoever name known or distinguished, any of the above which are used or applied or intended to be used or applied for toilet purposes except tooth and mouth washes, dentifrices, tooth pastes, toilet powders, 4 per cent.

WADSWORTH-CALDER AMENDMENT.

Senator Wadsworth, explaining that it was not intended to impose a double tax on wines and medicines, has moved to change that part of the amendment to read as follows:

Sec. 601. That upon all vinous liquors, including such vinous liquors as are used in those medicinal preparations which are authorized to be manufactured under the regulations of the Treasury Department pursuant to the national prohibition act, and which liquors are or have been produced in or imported into the United States, there shall be levied, collected and paid, when sold or removed for consumption, in lieu of the revenue taxes now imposed thereon by law, a tax of \$1.20 per wine gallon, less the amount of any internal revenue taxes previously paid thereon.

After all the discussion on alcohol taxation the tax will not be changed. It may safely be stated that this result is due to the active interest of druggists.

RETAILER NOT LIABLE AS WHOLE-SALER IN DIRECT SHIPMENT ON DOCTOR'S ORDER.

If a physician issues an official narcotic order to a wholesale dealer or manufacturer who sends the narcotic desired direct to the physician and makes collection for the same through a retail dealer such retail dealer does not incur liability to tax as a wholesale dealer on account of making such collection, it, of course, being understood that the retailer does not issue or receive any official narcotic order or secure possession or control of the narcotic at any time in acting solely as a collection agency for the wholesale dealer or manufacturer.

If the shipments are made for account of the retailer, that is, the title to the narcotics is vested in the retailer, then the latter is liable as wholesaler.

BOOK NOTICES AND REVIEWS.

Die Gewürze, ihre Herkunft, Geschichte und Verwendung, ihre morphologischen und chemischen Eigenschaften, ihre Handelssorten und ihre Verfälschungen. gr. Octavo, 60 pp., mit 19 Abbildungen im Text und einem ausführlichen Sachregister, von Dr. Ernst Küster, a. o. Prof. der Botanik in Bonn. M. 7.50 Leipzig, Akademische Verlagsgesellschaft m. b.-H.

This is a reprint of the chapter on spices in the classic work "Lebensmittelgewerbe" (Food Industry), edited by the late Professor Karl von Buchka, Director of the Government Technical Laboratories in Berlin and compiled by experts in their respective field.

The monograph is divided into two parts, General and Special. The first classifies the spices as parts of plants, presents a chapter on chemical and microscopical analysis and ends with a very complete bibliography. The Special Part treats the following 10 spices: pepper, paprika, mustard, cloves, allspice, ginger, nutmeg and mace, cinnamon, vanilla and saffron. How thoroughly this is done can be seen from the arrangement: Botanical Origin, History, Morphology, Microscopy, Chemistry, Commercial Varieties, Adulterants and Substitutes. A very complete double column index of six pages concludes this excellent monograph, which we can heartily recommend.

OTTO RAUBENHEIMER, PH.M.

Elemente der Physikalischen und Chemischen Krystallographie von Paul Groth. Octavo, 363 pp. mit 4 Tafeln, 962 Textfiguren und 25 Stereoskopbildern, gebunden. M. 90. München, R. Oldenbourg, 1921.

Crystallography first attracted attention in connection with mineralogy, but now has obtained an important place in both physics and chemistry. The early crystallographers treated the subject merely from the standpoint of mineralogists, examining the external