

Dyestuff Imports.

Answering Mr. Lambert, Sir P. Lloyd-Greame gave the total value of the imports of dyestuffs for the period January to October, 1920, as £7,481,452, which comprised intermediates (including aniline oil and salt and phenylglycine) £636,068, finished coal-tar dyes £5,267,076, dyeing extracts £1,484,786, and natural indigo £93,522. During the same period the total value of the exports of textiles in the manufacture of which dyes have or may have been used was £317,770,896.—(Dec. 6.)

The Dyestuff Industry.

Sir P. Lloyd-Greame, in a written answer to Mr. Glanville, gave a list of the thirty-two principal companies engaged in the manufacture of dyestuffs in the United Kingdom; and in another reply to the same member he said that the terms of the new Bill (*cf. s.*) had been arrived at after conferences with the Calico Users' Association, the British Dyestuffs Corporation, and the Association of British Chemical Manufacturers, the last-named representing also the other dye-makers and the manufacturers of intermediates.

In reply to Mr. C. White, Sir P. Lloyd-Greame stated that the following grants and loans had been made to dye-makers:—Scottish Dyes, Ltd., a grant-in-aid of £75,000 for general purposes, £4000 for research, and a further research grant up to £1000 per annum for three years; J. B. and W. R. Sharp, Ltd., a grant-in-aid of £10,000 and a loan of £17,000; British Alizarine Co., Ltd., a grant-in-aid of £107,000. A grant of £100,000 for research had been made to the British Dyestuffs Corporation in pursuance of an undertaking given to British Dyes, Ltd., at the time of its formation.—(Dec. 6.)

GOVERNMENT ORDERS AND NOTICES.

EXPORT OF PHOTOGRAPHIC CHEMICALS.—The Board of Trade has issued (December 2) an open general licence for the export of photographic chemicals containing not more than 20 per cent. of coal-tar derivatives.

EXPORT OF COAL.—The Board of Trade (Licensing Section) has given notice that, as from December 1, the open general licence for export of coal (of December 18, 1919) is revoked. The Board has made a new order, *viz.*, the Coal (Bunkering and Export) Prices Revocation Order and Direction, 1920, dated November 24.

LEGAL INTELLIGENCE.**CAPITAL VALUE OF A PATENT. *Hamer v. Inland Revenue Commissioners.***

The question of the capital value of a patent from the standpoint of excess profits duty was considered by Mr. Justice Rowlatt in the Court of Appeal on October 13.

The appellant took out a patent at a cost of £400 in 1917, and having made a net profit of £1740 in a year partly by the use of it, he estimated its value at £6000 for the purpose of excess profits duty. The Revenue Commissioners, however, decided that its value as an asset of business was £400, and the appeal was against this decision.

In dismissing the appeal, his Lordship said that, according to the Finance (No. 2) Act of 1915, the value of the patent was to be taken as it appeared to those who assessed it at the moment it became an asset, and not as it appeared to someone who could foresee its future worth.

OFFICIAL TRADE INTELLIGENCE.

(From the Board of Trade Journal for November 25 and December 2.)

OPENINGS FOR BRITISH TRADE.

The following inquiries have been received at the Department of Overseas Trade (Development and Intelligence), 35, Old Queen Street, London, S.W. 1, from firms, agents, or individuals who desire to represent U.K. manufacturers or exporters of the goods specified. British firms may obtain the names and addresses of the persons or firms referred to by applying to the Department and quoting the specific reference number.

Locality of Firm or Agent.	Materials.	Reference Number.
Canada	Synthetic oils, colours, perfumers' raw materials	714
"	Chemicals, dyes, colours, gums, tanning materials	•
Egypt	Cement	708
Kenya Colony	Paint, oils	721
Rhodesia	China, glassware	723
South Africa	Glass bottles, toilet soap	710
"	Galvanised wire, corrugated iron	705
Austria-Hungary } Czecho-Slovakia }	Heavy chemicals	725
Belgium	Tool steel	709
Denmark	Soda, shellac	731
"	Oils, asbestos	733
France	Tanners' chemicals, chemicals for dyeing, dressing and bleaching textiles	735
"	Chemicals, drugs	736
Latvia	Burnt magnesite, magnesium chloride, water-glass, powdered flint	773
Sweden	Heavy chemicals for paper, pulp, glass and textile trades	745
Switzerland	Cocoa beans, petrol, paraffin	746
"	Pharmaceutical chemicals, disinfectants	747
China	Soap	778
United States	Bottles	782
Cuba	Crockery	754
Panama Republic	Paper bags, crockery	755
"	Drugs	750
Argentina-Uruguay	Printed sheep skins, paint, varnish, galvanised sheets, carbon papers	784
Brazil	Paint, enamel, varnish, polishes	786
Chile-Uruguay	Rubber tubing	753
South America	All kinds of paper	787

* The Canadian Government Trade Commissioner, 73, Basinghall Street, London, E.C. 2.

MARKET SOUGHT.—An agent in Rumania offers for sale the mining rights of certain manganese and iron ore deposits in the Krasso-Szoreny district. [Inquiries to the Department.]

TARIFF. CUSTOMS. EXCISE.

Australia.—The import duty on oil of creosote (beechwood) as a medicinal oil not compounded is fixed at 3s. per dozen pint vessels under the British Preferential Tariff.

Barbados.—The restrictions on the import of foreign dyestuffs has been temporarily suspended as from September 30.

The import of cotton seed is prohibited except under licence as from September 2.

Brazil.—All export prohibitions have been removed as from November 17.

Consumption duties, in addition to customs duties, are levied on, *inter alia*, alcoholic beverages, alcohol, perfumery, matches, salt, vinegar, acetic acid, candles, certain kinds of glassware and pottery, and sugar.

A stamp tax has been imposed on all pharmaceutical specialities.

Bulgaria.—The import is still prohibited of spirits, cocoa, chocolate, volatile oils, perfumes, "sterioptin," certain kinds of glass and porcelain, and of various paper and metallic wares.