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## Taxation Of Authors

Correspondents'

## Views Assessed To the Editor of The Daily Telegraph SIR—The interest aroused by the discussion on authors' taxation since the publication of my article has been so great, both

in this country and America, that it would be quite impossible to discuss here all the points and issues that have been raised. But perhaps I may be permitted to make an assessment of some of them.

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The larger part of the correspondence appearing in your own

columns has come, quite naturally.

from authors of reputation. On the

other hand, the larger part of the

correspondence reaching me per-

sonally has come from young.

unknown or aspiring writers, several of them authors of scientific works that have taken years to prepare, thus confirming my original contention that the injustices of the present tax system are just as much the concern of the lesser known and less successful writer as they are of the famous and successful one. Indeed, these letters confirm, beyond doubt, that the young writer of to-day looks to the future with the very greatest apprehension. It is quite wrong of Mr. A. A. Milne to keep supposing that the issue is one of obtaining special privileges. It has no more to do

not concerned, as Miss Ethel Mannin seems to suppose, with congenial surroundings. We are concerned with injustices. And quite clearly, as I said in my original article, there are injustices.

It is an injustice, for example, to allow an author living abroad to make an outright sale of a film right

and treat it as capital gain, and yet

deny the same right to an author

living in this country. If it is fair

and just for one, then it ought to

be fair and just for the other.

It is also an injustice, and I think

with obtaining special privileges

than it has to do with whether a

man writes in the confined sur-

roundings of a mansion or in a

garret on the fifth floor. We are

a gross one, to allow the winner of a football pool prize to keep every penny of his earnings tax-free while at the same time imposing on the winner of a literary prize because, great Heaven, he worked for it—a penalty of anything up to the extreme viciousness of 19/6d in

the pound. That is a harsh dis-

crimination. It penalises a pro-

fession at a point when it is already penalised—namely, because, as I stated in my article, you cannot capitalise or sell shares in a literary name, however famous or financially successful it may be.

I am profoundly sorry that Mr. Milne and Miss Mannin do not recognise these obvious things. I am also surprised to hear from Milne that writing is a trade in which no apprenticeship is neces-

sary. Young authors are often

hungry and they are sometimes

bitter; they are often empty and

they are sometimes successful. But that they serve apprenticeships, every bit as much as do the carpenter or the printer, is beyond any dispute whatsoever.

This brings me to a final and, I think, an important point. Supposing there were no writers? Does the public ever think of that question and what it means?

The answer to it was given me the other day by a literary agent who has spent his life looking after authors and their work. "Without

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The answer to it was given me the other day by a literary agent who has spent his life looking after authors and their work. "Without you," he said, "there would be no us. There would be no publishers, no printers, no binders, no booksellers, no plays on radio, stage or television, no films, no magazines, no newspapers." And he was, of course, quite right. All these things stem from the writer. He is the

course, quite right. All these things stem from the writer. He is the creator of a score of trades, giving employment to millions of persons. How unjust, therefore, that so many of the trades and businesses he helps to create can be capitalised as property, sold as going concerns, while his own, run by the unique and invisible machinery of brain and imagination, is denied these things by the state of the law. That, perhaps, is the crowning injustice of all.

Ashford. Yours faithfully,

H. E. BATES.