

interviews and correspondence on the subject and further that Mr Howells was appealing to the Commissioners against the assessment but it was doubtful whether such appeal would be successful. If he failed he would be liable for a sum of £221 and a considerable sum for costs, all of which would go in reduction of his Fellowship.

Your sub-committee fully discussed the matter and decided to recommend that if Mr Howells had to pay the Tax he should be reimbursed by the Company as it was intended that the Fellowship should be a net sum of £300 and that in future the Fellowship should be a sum of £250, the Company undertaking the liability for Income Tax but not die Tax if such were payable.

Sir Edward Elgar

F. L. Vaughan
Williams

3. Your sub-committee recommends that the Honorary Life Fellowship made vacant by the death of Sir Edward Elgar be offered to Ralph Vaughan Williams Esq., Mus. Doc., D. Mus.

4. Your sub-committee recommends that the Company's Trustees be requested to apply out of the Fellowship monies a sum not exceeding £10 for the purchase of a book in which shall be recorded the names of all Life and Ordinary Fellows:

Note: Since the meeting of the Committee, Mr Howells' appeal to the Commissioners has been heard, and his appeal allowed unless therefore the Inspector of Taxes takes the matter to the High Court Mr Howells will not have to pay the sum for Income Tax mentioned above. It is possible, however, that the matter will be taken by the Inspector of Taxes to Court and the decision of the Commissioners reversed. The recommendation of the Committee that the Tax be paid may therefore still be effective.

The amount incurred by Mr Howells for costs in resisting the

Herbert
Howells Esq.

St Cecilia Society
Mr Skinner G.

St James Esq. 10