### BUSINESS

Australian Society of Indexers Office
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VICTORIAN OFFICE BEARERS 1991

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ANNUAL REPORT
(NSW BRANCH)

It hardly seems like a year since we established the New South Wales Branch of the Society, but I think it is fair to say we have achieved a considerable amount in our inaugural year.

A committee of seven was elected on 8 August 1990: Micheal Wyatt, Sylvia Griffin, Carolyn Kearney and myself, and I would like to take this opportunity to thank those people very much for their time and contributions over the past twelve months.

The early weeks of the Branch were taken up largely with housekeeping matters: we elected officers within the committee, set up an account for the Branch, had a letterhead designed and printed, had a stamp made, and leased a post office box. Small things, perhaps, but essential for the day-to-day functioning of the Branch.

We have aimed to have a general meeting approximately each quarter, and so far have been able to keep to that schedule. I won't summarize each meeting here - that has already been done in our Newsletter, but perhaps one meeting which deserves another mention is the December meeting at which the Chair of the British Society of Indexers, Elizabeth Wallis, spoke. She talked at length about the Society in Britain and about vocational training for indexers, and I think we were fortunate to have her as our guest.

We have also attempted in this past year to satisfy members' wishes regarding the content of meetings. In a survey of members' preferences which Micheal Wyatt conducted in late 1989 the four topics which members most wanted covered in meetings were, in order of popularity: costing and charging, dealing with publishers, indexing for databases, and editors' and publishers' views of indexers.

Our August meeting in a sense combined the second and forth topic; it was a panel discussion on dealing with publishers, but as there were publishers on the panel, we were also given, incidentally at least, some publishers' views of indexers. Our March meeting dealt with the first topic, costing and quoting for indexers, and our July meeting dealt with the third topic, indexing for databases. So I would like to think we have responded to our members in so far as the content of our meetings is concerned.

I should say here that, in return, the committee would appreciate some response from the membership in the form of better attendance at these meetings! Three of the four meetings were well attended, but the July meeting was an embarrassment for the committee and speaker alike when only six people turned up, four of whom were committee members. This is from a membership of over sixty.

The New South Wales Branch has also been involved in some behind-the-scenes activities which I think deserve a mention. Last December three members of the committee participated in a seminar held at the University of New South Wales on the training of indexers. Elizabeth Wallis, two members of the national executive and academics from Melbourne and Sydney involved in the teaching of indexing also participated. As a result of that seminar a committee has been formed in New South Wales to work out the best way to conduct a survey of training needs of publishers and prospective indexers. That committee has almost completed its report, which will be sent to the national executive for consideration. I think the seminar was another step forward in the slow but definite progress towards the establishment of formal training and qualifications for indexers.

With the long-awaited arrival of the new edition of Indexers Available the New South Wales Branch has also been active in publicising the register among publishers and government departments. We have had 200 flyers printed and are currently in the process of mailing them out to the publishers, printers and government departments. The Branch has also had new information leaflets designed and printed. These outline the society's objectives, services and activities. I think everyone who has seen them will agree they are an improvement on the old single typewritten sheet.

The New South Wales Branch has also assumed responsibility for distributing the indexing program Index4 in NSW, now that it is available on public domain.

I would like to conclude by thanking all those who have supported the Branch's activities in the past twelve months: those members who have attended meetings, our New South Wales Newsletter correspondent, Kingsly Siebel, and those who kindly consented to talk at our meetings: Nina Riemer, Marjorie Flood, Alan Walker, Mary Turner and Elizabeth Wallis.

Finally, to all those dormant members out there: please awake, and support your Branch - it won't survive without you!

Garry Cousins
NSW President
THE OXFORD HISTORY OF ENGLAND CONSOLIDATED INDEX: Review

Compiled by Richard Raper.
[Review copy from Oxford University Press]

The Oxford history of England consolidated index combines the indexes made for the fifteen volumes written by individual scholars, the first editions of which were published from 1934 to 1965. Richard Raper mentions his regret that the records are not available to him to acknowledge the painstaking work of previous indexers. Three of the authors mention the indexer in their preface. J.N.L. Myers speaks of his wife’s help for volume 1 in “materially assisting with the index.” Sir Frank Stenton writes in volume 3 of his wife: “The index to the book, which she compiled, is not more than her final contribution to a volume which she made possible.” J. Steven Watson is “most deeply obliged” to Miss Elizabeth Livingstone for her help, which included working on the index.

For the consolidation, the volume indexes were copied into electronic form, and merged after final editing; undifferentiated page strings without subheadings, the bane of conscientious indexers, were bred by the merging, and were re-indexed to reduce them to no more than five page numbers. Richard Raper acknowledges the work of his team of associates on this and other “new problems of arrangement and content”.

One of the “new problems” would have been choosing from varying name headings: by a perverse meiosis, merging can make one person into two, when different volume indexers have used different forms of their name. In one case, it is editing which has bred two people: the artist indexed as Turner, J.M.W. in three successive volume indexes, makes an extra appearance for volume 13 in the consolidation as Turner, Joseph Mallord William. Such a slip would be the exception, however.

Typographically, the book is attractive. It begins with a list of the titles and dates of all volumes in the History. There is generous use of white space, with wide margins. Each letter of the alphabet begins on a new page.

Entries are in volume order, with the roman numerals for the volumes in bold type. For subdivided headings, this number appears after the first subheading, for example:
Churchill, John, 1st duke of Marlborough (1650-1722); governor of Hudson's Bay Company, 62;

I should have preferred:

Churchill, John, 1st duke of Marlborough (1650-1722) X: governor of Hudson's Bay Company, 62;

It may have been thought that a colon immediately following the volume number would look odd; it is an indexing convention that the first subheading for a heading which has no subdivided entries must be preceded by a colon.

Sequential page order of subheadings has been retained on the premise that "language used for describing events is not sufficiently definitive." Being roughly chronological, the longer entries have a feeling of drama, which makes them interesting to read, but they are too heavy.

Foundation members of the Society of Indexers, such as G. Norman Knight and the late Mr Gordon Carey, would have advised "hiving-off" some of the subheadings as headings. To do this, and to re-arrange the remaining subheadings in alphabetical order, would remove far too many bricks from the wall and necessitate a complete re-indexing, which for the History was presumably not intended.

Richard Raper's cumulated index to The works of Charles Darwin, for which the index makes a 29th volume, was awarded to the Society of Indexers Wheateley Medal for 1989. For Darwin, the original indexes were incomplete, and much new indexing was done.

Users of a consolidation, as opposed to a re-indexing, must depend on two things: see and see also references, and native wit, in using Richard Raper's "salient facts" strategy. When wanted information is not first found, he recommends seeking the salient facts surrounding it, such as name, place or action. This advice can work very well. (Queen Victoria's attitude to divorce is a subheading under the heading of Queen Victoria, although it is not included in the entry for divorce.)

Agitation for the right to vote, in England in the Raper's "salient facts" strategy. When wanted also references, and native wit, in using Richard consolidation. Changing terminology is catered for: although it is not included in the entry for divorce.)

Well. (Queen Victoria's attitude to divorce is a sub-name, place or action. This advice can work very seeking the salient facts surrounding it, such as

Some very useful additional indexing has been done. Anglo-Saxon place names, previously listed at the end of Volume 2, have been incorporated as cross-references to current place names. Titles are cross-referenced to personal names: Beaconsfield, earl of see Disraeli, Benjamin.

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The bibliographies for each volume were only partly indexed. They are now listed under bibliographies as a collection, sub-arranged alphabetically for each volume. Oxford historians are not only concerned with battles, politics and economic affairs; each volume has a substantial section on contemporary learning: art, literature and science, and on social life. There is at least one bibliography for these in each volume.

Another unlocking of previously hidden treasure is the listing for the previously unindexed maps, which are at the end of each volume. They are paragraphed by volume titles and dates, sub-arranged by title. Some of these are very evocative: for 550-1087, borders of Narrow Seas suggests the novels of professor J.R.R. Tolkien whose historical work is acknowledged by the author of volume 2. For 1088-1266, extent of Royal Forest recalls T.H. White's Arthurian novel The sword in the stone. The last map listed is British Empire (1919).

The volume indexers had a good grasp of the essentials: the "Bodyline" series of Test Matches played between England and Australia in 1932-33 is not indexed under Bodyline, but it appears twice, once under cricket...endangers relations with Australia, and under Australia...relations endangered by Larwood's bowling.

This consolidation is an index in Shakespeare's sense, of 'going before' and makes one wish to read the History.

Jennifer Pritchard

AusSI Newsletter Vol. 15 No. 9 October 1991
The Cambridge Encyclopedia


It is seldom that a reviewer has the advantage of meeting the author or the editor of a work under scrutiny, so the opportunity I had of hearing David Crystal address a meeting of the Society of Indexers in London was well worth while. This review is aided by the editor's elucidation of the work, its concepts and objectives and the manner in which it was compiled, including the technology used in its production.

The Encyclopedia (1 vol) was published in mid-1990 after three years of strenuous but interesting labour. A print run of 50,000 was sold out within twelve months, leading to an up-dated reprint. 'Up-dated', because the whole of the work (by this "foremost authority on reference publishing and database management") is on computer and lends itself to immediate revision. For example the reprint (not presently available in Australia), amended the reference for East and West Germany (pp 494-5) following unification in 1990, and the progress of the Voyager's space exploration beyond Mars was recorded within minutes by telephone from NASA, as one of the consultants was the Director of the programme.

The 1482-paged Encyclopedia "provides data on over 30,000 separate identified people, places and topics". The uniqueness of this book is its international outlook, its concise style and the comprehensiveness of its coverage. The editor claimed that while most one-volume encyclopedias published in Europe or the UK contained not much more than a dozen references (in total) to countries like Australia and Japan as a part of the global work, the CE is a "more comprehensive treatment of the world than any Australian encyclopedia." Dr Susan Bambrick of ANU is the Australian Consultant, supported by four other Australian contributors, making the coverage of this country wider than "any other international encyclopedia." The entry for Australia gives 19 cross-references to other subject matter including Aborigines, art, gold rush, literature, politics, and entries for each State and Territory, each of which in turn has further cross-references to relevant topics, thus widening the scope of information on each subject referred to by a user. This is typical of most entries in the volume.

The practical utility of an encyclopedia is based on how much information it contains. Judged, as it is, a one volume work, its extensive international coverage and its emphasis on "well over 30,000 people, places and topics" is at once evident. These were the matters that the editor stressed as its objectives. Perusal of the work bears out its wide intent and scope. (I was able to get information on 7 of the first 10 searches I made).

To make a simple, but typical example, the fly-leaves at front and back illustrate this internationalism by colour reproductions of 168 flags of as many nations with which it deals and the text entries are supported by maps of each of these countries. This aspect is also seen in The Ready Reference section, to which I shall return.

The entries are concise but informative. A user must not expect to get the same breadth of wisdom as may be contained in a multi-volume work, but the editor spoke of the way in which each entry was strictly edited, sometimes adopting an elliptical style, so that whilst it remained informative, its curtailed verbiage achieved the aim of including hundreds of more entries than would otherwise have been possible. The style of each entry adopts the language and flavour of the subject matter, leading to subjective variations. This was made possible by the choice of contributors whose practical knowledge was exemplified in the type of entry. For example, a museum director was entrusted with entries on natural history, and a chemist assisted with pharmaceutical entries. Environmentalism was considered to be "the live issue of the world" today and all places listed by the World Heritage Commission are included (as is Kakadu, but the Tasmanian wilderness is an exception).

Another device which is claimed to provide "crucial links between entries" is the provision of 75,000 cross-references "to lead quickly and precisely to additional information." (the 19 cross-references to Australia is a typical example).

The 128-page Ready Reference section gives tabulated information on a number of topics such as mountains, rivers, oceans, times, distances and measurement, political leaders, names and titles, sports and world achievements over a period of time and common abbreviations.
I readily endorse the recommendation of the reviewer in *The Indexer* (April 1991), that this encyclopedia is a useful addition to an indexer’s reference books. I would add also to any library with a general collection.

Kingsley Siebel

**BARRY JONES ADDRESSES ACLIS**


Barry Jones chairs the twelve member all-party committee established in 1990 by the Australian Parliament. The committee is to inquire into and report on:
- the desirability of adopting a National Information Policy;
- equity in information access and transfer;
- the dimension of the ‘information explosion’;
- questions of personal privacy and national sovereignty;
- ‘information’ as a factor in employment, production and export;
- libraries as an area of national need and responsibility; and
- the access of Members of Parliament to adequate information.

These laudable terms have many implications for indexers. Despite the widely acknowledged excellence of Allan Horton’s report on a National Information Policy, April, 1983, little has been achieved, except possibly in networking.

A draft report on library ends has just been completed and is expected to be put to Parliament in August, 1991, for the Jones Committee.

Barry Jones gave two quotes to ponder;

- Stalin - ”He who keeps the minutes, writes the history.”

- James Madison, President of the United States of America, who wrote in a letter in 1822: ”A popular government, without popular information, or the means of acquiring it, is but a prologue to a farce or a tragedy, or perhaps both. Knowledge will forever govern ignorance and a people who mean to be their own governors must arm themselves with the power knowledge gives”.

For instance, library funding should be on the agenda at Premiers’ Conferences. During the conduct of the enquiry the committee found that the future of libraries was integral to the questions related to the need for a National Information Policy and these two aspects have been considered simultaneously and will be the subject of another report, due August, 1991.

Indexers should closely monitor the discussions and reports of the Long Term Strategies Committee, as the deliberations are certain to affect them.

Barry Jones commends *Grasping new paradigms* to us for consideration and possible input. This very stimulating and organised report has one blemish - it lacks an index!

Josephine McGovern

**UNLOCKING HISTORY**

Two members of our Australian Society of Indexers are making a significant contribution to unlocking the contents of multi-volume series of our history. The results of their labours will be relished by enquirers not only this century, but in the next.

Both these indexes will be published by Melbourne University Press.

The *Melbourne Age* in a recent review of the sixth volume of the *Historical Records of Victoria* series, mentions that Volume 7, to be issued in 1992, will contain a consolidated index for the complete series. This is being produced by Jean Hagger, one of Melbourne’s notable indexers.

The thirteenth (but lucky) volume of the *Australian Dictionary of Biography* is due for publication on 14 October, 1991 at a cost of $45.00. *A.D.B. Index 1788-1939*, volumes 1-12

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has been prepared by our member, Hilary Kent. The 340-page volume will also contain a consolidated list of corrections, including 'corrections to corrections'. Both series have been praised for their presentation and academic content, so we are pleased to have AusSI members involved.

Josephine McGovern

INCOME TAX DEDUCTIONS FOR FREELANCE INDEXERS

The most appropriate method of returning income for self-employed or freelance indexers is the CASH BASIS. Under this method income for the year is returned when it is received either in the form of cash or other property. The ACCRUALS basis of computing income is more appropriate to trading activities and larger businesses.

Allowable deductions can be claimed in the year in which the expense is incurred. It is not necessary that the amount is actually paid for the purposes of the meaning of the term "incurred". A deduction may be claimed if you have definitively committed or subjected yourself to the expenditure.

Deductions

Section 51 of the Income Tax Assessment Act (the Act) is the general provision which allows a taxpayer to claim deductions against assessable income. It allows deductions for losses and outgoings to the extent which they:

i. are incurred in gaining or producing the assessable income ("1st limb"); or

ii. are necessarily incurred in carrying on a business for the purpose of gaining or producing assessable income ("2nd limb").

The first limb of Sec 51(1) will apply to all tax-payers; the second limb will apply only to those tax-payers carrying on a business.

Whether or not you are carrying on a business will be a question of fact. Factors which are taken into account in determining whether a business is carried on will include the size of the operation, profitability or expectation of profitability, maintenance of business records, systematic organisation and the amount of effort directed by the taxpayer to the activity.

If you are in full-time employment and you also undertake some indexing work at home as a separate albeit income-producing activity out of normal working hours, the Commissioner may not readily accept that you are carrying on a business. It is therefore unlikely that you would be allowed a deduction for part of your mortgage interest which is referable to maintaining a home-office. On the other hand, you are more likely to succeed in a claim for deductibility of part of your mortgage interest if you are a freelance indexer working for various publishers and you operate on a full-time basis from home where you have established an office which is in fact your place of business.

The issue of whether you are carrying on a business from home will also have a bearing on the deductibility of travelling expenses. Travel between your home and place of employment is considered to be an expense of a private nature and therefore not. However if your business is conducted at home you will be able to claim the cost of travelling from your home to business appointments. Travel between places of business is normally deductible provided that the purpose of the travel is related to your income-producing activity.

Travel expenses may include taxi or bus fares, airfares or the appropriate portion of motor vehicle expenses.

Special substantiation rules apply to travel expenses. In relation to motor vehicle expenses the extent of substantiation required will vary depending on the method chosen for ascertaining the amount of deduction and the number of business kilometres travelled during the year. For example, no substantiation is required if, in the case where business travel exceeds 5,000 kms per year, you adopt the "12% of cost method". Alternatively if business kilometres travelled are less than 5,000 kms per year you may choose to adopt the set rate per business kilometre.

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<th>ORDINARY CARS</th>
<th>ROTARY DRIVE</th>
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<td>Up to 1,600 cc</td>
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If your business travel is particularly high in relation to total kilometres travelled it will be more advantageous to adopt a log book method which, however, requires documentary evidence of expenses, odometer records and the maintenance of a log book for a period of at least 12 weeks in order to estimate the relevant proportion of business to total kilometres travelled.

Other expenses which will be deductible to the extent to which they are incurred in earning assessable income or in carrying on a business include:

- Light and power.
- Insurance on equipment or business premises.
- Personal illness and accident insurance (note that life insurance premiums are not deductible).
- Accountants' fees for preparing income tax returns.
- Membership fees paid to professional associations.
- Registration fees for conferences and seminars as well as associated travelling costs.
- Telephone expenses (providing that the proportion can be justified or substantiated).
- Interest and bank charges referable to a business account.

The act also allows specific deductions for:

- Depreciation
- Repairs
- Superannuation
- Borrowing expenses

**Depreciation**

A deduction for depreciation is allowed on items which qualify as plant or articles and which are used for the purpose of producing assessable income. For example, you may be entitled to depreciation on computer hardware, office furniture and equipment, professional library, briefcases.

Note that the cost of computer software which is not integral to the hardware may be claimed outright as a deduction in the year of purchase - it is not regarded to be depreciated. Depreciation is calculated from the date on which the item of plant is installed ready for use.

**Repairs**

A deduction is allowable in respect of repairs to an item of plant associated with the production of assessable income. A repair is a restoration of the efficiency of function of the item to that of its former condition. An improvement involving modernisation, increased efficiency or simply a change in character of the item will not be a repair.

**Superannuation**

The rules in relation to the deductibility of superannuation contributions have undergone considerable change over the last few years. The rules which apply from 1 July, 1990 are as follows:

1. **Self-Employed Persons and Unsupported Employees**

   For self-employed persons, and employees without employer superannuation support, tax deductions will be allowed for the full amount of the first $3,000 per annum of personal superannuation contributions plus 75% of all additional contributions up to the amount necessary to fund benefits at the Reasonable Benefit Limit (RBL) for the individual concerned.

2. **Employees with Limited Employer Superannuation Support**

   Employees whose only employer superannuation support is under an award based industry superannuation arrangement will be able to receive a tax deduction for personal superannuation contributions up to $3,000 per annum. Employees with only award superannuation support will no longer be regarded as unsupported and therefore will not receive a tax deduction for 75% of contributions exceeding $3,000.

3. **Employees with Employer Superannuation Support**

   Employees with modest levels of employer superannuation support will be entitled to a tax rebate for personal superannuation contributions provided the fund is regarded as an "eligible
Borrowing expenses

Costs incurred in borrowing money (eg stamp duty, legal fees, bank fees) do not fall within the general provisions of Sec 51(1) discussed earlier. Sec 67 allows a deduction for borrowing costs provided that the money is used solely for income-producing purposes. The costs are deductible over the period of the loan or five years, whichever is the shorter period. If the borrowed money is not used solely for income-producing purposes then some appointment of the borrowing costs will be necessary. The allowable deduction for borrowing costs incurred in relation to money which is used for both income-producing and private purposes will be limited to the amount which the Commissioner considers reasonable.

An important point often overlooked by self-employed people is that otherwise allowable costs which are incurred prior to commencement of the business will not in fact be deductible. Also overlooked is the fact that expenses after the business has ceased will also not be deductible.

Finally, you should be aware that the Act requires persons carrying on a business to "keep records that record and explain all transactions and other acts engaged by the person that are relevant for any purpose of [the] act". (Sec 262A(1)) The records must be retained for a period of five years from the date which the record was prepared or obtained or from the time the relevant transaction was completed, whichever is the later.

Vesna Iskra

[Vesna Iskra, an accountant from Nelson Parkhill BDO, gave a talk on taxation for indexers at our Melbourne general meeting on 27 May 1991. We are grateful to Vesna for the above article, which is an expansion on the talk given.]

THE INDEXER:
NOTES FOR CONTRIBUTORS

The Indexer is the Journal of the Society of Indexers (UK) and of the affiliated American, Australian and Canadian Societies.

Persons wishing to contribute to The Indexer may obtain the current notes on the journal’s requirements regarding points of style and other matters, from AusSI.

Please write to the Secretary, Ian Odgers, Australian Society of Indexers, GPO Box 1251L, Melbourne, Vic. 3001; or telephone him on (Melbourne) 03 418 7275.

Deadlines for the Indexer are:
April Issue — 6 January 1992
October Issue — 6 July 1992 (at the latest)

Contributions should reach the Editor, Australian Society of Indexers, GPO Box 1251L, Melbourne, Victoria 3001, by Friday, November 29 1991.