

to become a corresponding secretary. We do not ask you to take on any permanent exacting undertaking. We do not ask you to form any local League or Committee. We merely seek to be in touch with you. We want to know what you are doing; to send you regularly copies of any new piece of literature and to have your help and to offer ours for the good of the movement. Up and down the country there are isolated individuals who hold to our ideas, but only once in a while (in some cases a long while) do we hear from them or they from us. We ought to have such friends on our list for mutual help and for more frequent interchange of opinion.

Give this invitation your early consideration and let us hear from you. J. P.

## NATURAL VERSUS PREDATORY TAXATION

By W. R. LESTER, M.A.

It is impossible to mistake the attitude of the average man towards Government. It is one in which hostility very decidedly prevails, and it should be interesting to inquire why this is so; in view of the fact that organized Government of some kind is essential to civilized society, and must, therefore, be a natural phenomenon.

Man is pre-eminently the sociable animal. Completely isolated from his fellows (were such a thing possible), he becomes the veriest savage. Association is vital to his very existence, and association implies some kind of Government. Government, the agent of organized society, having vital functions to perform, ought surely to be regarded with favour. So why this antagonism? Why this feeling that the interests of private citizens are at variance with the interests of whatever Government they happen to possess? The answer must be that Government as we know it to-day does not perform its legitimate functions, or exceeds them in harmful ways.

The question then arises: What is the first duty of Government? It is to safeguard the rights of all. Put in other words, the primary duty of Government is to see that no man or class acquire mastery over others, either by force or fraud; that no man is able to exact service from others except by returning to them service of equal value. But it is our common experience that not only do the Governments of every civilized State fail in this duty, but they actually make laws which rob vast numbers of their rights by depriving them of the power to command service for service, the true test of civilized society. We believe that this invasion of the rights of private citizens is sufficient to account for the hostility to government as such. It results in conflict and suspicion where harmony and respect would otherwise rule.

It can be said with some conviction that the State forms no exception to Nature's law that organisms are called into being only where nourishment exists for their support. To obtain this nourishment, the State must be provided with revenue. By all who believe in the harmony of natural law, it will be accepted as axiomatic that sources of revenue somewhere exist. When found, these sources should reveal themselves as wonderfully and beautifully fitted to meet the needs of the State, and should be capable of defraying its legitimate expenses to the last penny without encroaching on the earnings of any private person. To doubt the existence of such a fund is to challenge the whole scheme of creation, for under the natural order, no need is created without provision of means for satisfying it, and that without depriving others of their sustenance. Nature has made the provision; it remains for us to disclose it.

"Accuse not Nature! She hath done her part.  
Do thou but thine!"

But this truth our rulers do not recognize, and, declining to seek out our natural, self-sufficing revenue, we allow the State to lay violent hands on the earnings of individual

producers. In thus failing to distinguish between private and public property, it fails also in its primary duty to safeguard the individual in the fruit of his labour, and we suffer the inevitable consequences. "As ye sow, so shall ye reap." So when we look around to-day, we see the harvest in universal revolt against taxation. Here, surely, is evidence of the wrongness of our present system, for a necessary desirable thing should find its expression in harmony and not in revolt. Every tax now levied is regarded by the payers as a grievance. Every taxpayer feels in his bones that something is being taken from him which is properly his own, and he despises the State that does this thing. We thus witness the ridiculous spectacle of every taxed person or industry protesting against the burdens heaped upon them, and demanding that they be shifted to some other class. The payers of income tax, super tax, excess profits tax, corporation tax on limited companies, death duties, entertainments tax, beer duty, sugar duty, and a host of others, one and all join the chorus, declaring that they and their industries are strangled or on the high road to bankruptcy, and protesting that taxation has become a danger to the nation and a direct cause of unemployment. We are not surprised; for every one of these taxes is immoral and unprincipled. They violate the natural law that a man is entitled to what he earns in the service of his fellows. Not even the State can with impunity violate this law. But it acts as if it thought otherwise. For instead of taking the fund specially designed to meet communal wants, the State empowers landlords to seize on it for their private purposes, and then, in its effort to make good its loss, robs the private producer of the fruit of his labours. This inversion of the natural order has its aftermath in pain, trouble and friction, both for the individual and organized society. The result is inevitable whenever an organism attempts to subsist on food intended for some other of quite a different kind. The pangs of indigestion ensue, expressed in this case by the suffering both of the State and the individual; the sources of revenue dry up, causing bad trade, unemployment and general discontent.

Our rulers are victims of the very serious delusion that the State is entitled to tax what it likes. Having got on the wrong track, they think that by continuing on it and adding indefinitely to the number of things or industries taxed, they can also indefinitely increase the revenue. But the reality is that when producers are taxed, they have to add the tax to the prices of what they sell or else go out of business. This results in reduced sales of the articles in question, and therefore lessened ability of the producers to purchase other articles. If we tax hats, the price of hats rises, and bootmakers can buy fewer of them, thus reducing the income of the latter who, in his turn, can buy fewer boots. The incomes of both bootmakers and hatters are thus reduced, though hats alone are taxed. So it goes on all round; the source from which the tax collector attempts to draw his revenue automatically drying up on his approach. The plan is self-destructive, and the more this Donnybrook Fair style of taxation is applied, the more glaringly its failure is revealed. All of which is no mere theory, for the process is proceeding under our very eyes. Every authority in the world of commerce tells us that taxation has reached or passed its limit, having already reduced production, bad trade and unemployment. Surely no instrument constructed on sound lines would thus break down just when most wanted. The inference is that the instrument is fundamentally wrong in design.

Contrast this conflict of interests and final collapse with the natural taxation we advocate. Here the State takes not a penny that any man earns. It simply meets its own needs by drawing on the fund which is due to the presence and work of society as a whole. It takes the communal fund for communal use, so that the interests of the individual completely harmonize with those of the State. The whole social machine runs sweetly and with ease because the cause of present strife is eliminated. The State performs

its prime duty in leaving to the individual the fruit of his labour.

Sites vary in value. Those persons whom the State protects in exclusive occupancy of that to which all have equal title thereby acquire advantages over their fellow-men measured by the value of the sites they monopolize. To readjust the balance and restore equality of rights, all that we need is payment into the public treasury of this site or land value. The trouble is that these payments now flow in a rich stream into the private purses of a class.

And in contrast to present taxation, which takes away men's earnings and discourages industry, this payment to the State proportionate to the surplus value of the better land over that of the inferior land could do no such thing. Such payment does not take from a man's earnings, but only equalizes them with those of other men who work equally hard and with equal skill on other pieces of land. Other men are quite willing to come to this piece of land and pay to the Treasury the additional tax, or rather rent, without feeling or thinking that anything has been taken from them at all. There exists no other tax of which this can be said. It is the *natural* tax, because it completely reconciles communal with individual rights and has only to be brought into use to remove all present antagonisms between them.

## HOUSE BUILDING BOOM BY THE CROWS

By A. J. MACE

What a fine lesson the crows teach us if we would only see it.

The crows are busy building their houses just exactly where and how they like.

Lucky crows!

Perhaps it should be sensible crows, for, unlike we brainy human beings, the crows do not recognize the existence of the right of another of their species to deny them access to the earth.

The material for the crows' houses and food comes from the same source as ours.

Suppose one crow claimed to own his neighbourhood and a few others the other parts of the country. His royal crowness *might* permit the disinherited to gather material for nests and food by handing over 7 twigs out of every 10, and 7 worms out of every 10 (skinny ones barred). One artful crow *might* offer to rent a field and relieve the owner of any further trouble. The owner crows *might* form a government and make laws (to suit themselves).

Police crows *might* be chosen from the fiercest in order to safeguard property, that is, prevent the unemployed crows from gathering from any but certain fields.

Crows being many and crow jobs being few, competition would bring down crow wages, which *might* cause the crows to form trade unions whose interference the employer crows *might* object to and lead to a lock-out.

They *might*, but don't.

Not being educated they prefer to treat the earth and all on it as common property.

### COMPULSORY USE OF VACANT SITES

"Regulation 2L" referred to above was promulgated in December, 1916, under the Defence of the Realm Act. It gave power to local authorities to enter on unoccupied land and turn it into allotments, to arrange for the cultivation of other land with the consent of occupier and owner, and to use parks and commons for the purpose of allotments.

The position now is that much of this land made available under "D.O.R.A." must be given up where it cannot be reacquired. Parks and commons are to be restored as public amenities. A serious position faces allotment-holders generally. The problem is to get access to other land besides meeting the large unsatisfied demand of those who are still looking for an allotment. We discuss in another column the recommendations of the Departmental Committee and the futile legislation based thereon now being promoted in Parliament.

## THE GROWTH IN ALLOTMENTS

Comparative figures showing the growth of allotments during the war are contained in the recently issued Report of the Departmental Committee on Allotments.

### ENGLAND AND WALES

In England and Wales the position was as follows, co-operative allotment associations being taken as having an average of 50 allotment holders per association:—

	Prior to War		31st December 1920	
	No.	Acreage	No.	Acreage
Allotments provided under the Small Holdings and Allotments Acts ..	133,126	33,523	327,489	46,245
Allotments on land entered on under Regulation 2L of the D.O.R. Regulations	—	—	198,299	14,369
Allotments on land owned or occupied by the local authorities and utilized temporarily under Regulation 2L .. ..	—	—	56,536	4,142
Other land let as allotments direct by private owners	278,829	65,193 (estimated figures)	476,648	86,035
Allotments let by railway companies .. ..	41,672	2,876 (estimated figures)	104,818	6,829
	453,627	101,592	1,163,790	157,620

According to the Annual Report of the Ministry of Agriculture for 1920 on Allotments, it is estimated that the total number of allotment holders in England and Wales on the 31st December, 1920, was about 1,330,000.

It will be observed that the allotments provided during the war were much smaller in size than the average prior to the war, the area of the ordinary D.O.R.A. allotment being approximately 10 poles.

### UNSATISFIED DEMAND

According to the returns furnished to the Ministry by local authorities in England and Wales, the number of approved applications for allotments remaining unsatisfied at the end of 1920 was 44,736 individuals and one association, who required 8,171 acres. After making allowance for the fact that returns were not received from every authority, it may be estimated that the outstanding demand is for approximately 50,000 allotments.

### SCOTLAND

According to the records of the Board of Agriculture, based on returns received from Town Councils and some 50 Parish Councils, the extension of allotments in Scotland has been as follows:—

Year	No. of Allotments	Acreage
1914	1,685	249
1917	26,180	1,551
1918	42,277	2,551
1919	41,756	2,641
1920	40,525	2,527

The total area of the allotments provided under Regulation 2L in Scotland was 284 acres, but so far as possession of the land under Regulation 2L and the Defence of the Realm (Acquisition of Land) Act, 1916, was concerned, the arrangement terminated on the 28th November, 1921.

The plotters on this area have not yet all been accommodated with other plots, and evidence submitted to the Departmental Committee shows that there is a considerable unsatisfied demand for allotments in Scotland.

(Continued at foot of previous column.)