

Values League in South Australia, where Dr. Paul Dane had "a talk" to the listeners-in on "How to Develop Australia." He ridiculed the idea so prevalent throughout the Commonwealth that the best way to do so was by restricting trade with other nations. This was commonly advocated on the ground that "we could not compete with other nations in the production of goods required for human consumption—i.e. that it cost more to produce goods here than in America and Europe. Consequently, it was said, 'Let us put a tax on goods from America and Europe of such an amount that the price of goods from those lands in Australia will be the same as we can profitably manufacture the same goods and sell them in Australia.' So that we are to tax ourselves so many million pounds a year in order that we may manufacture our own goods, thus granting a special privilege to some of our people.

Capital in the shape of machinery of all kinds was needed for the development of the country, yet we deliberately increased the cost of the machinery we required and reduced the net return to us in trade with other countries. In the item of machinery alone, said the lecturer, we had imported about £188,000,000 worth since 1922, on which we had been foolish enough to saddle ourselves with a direct tax of about £22,000,000, while the cost to the consumer was estimated at between two and three times the cost of the tax. The ultimate cost to the people of Australia on this item alone had been therefore something like £70,000,000 for the last six years, which could hardly help us in developing the country.

"COMPOSITE MAN."

One of the most original addresses ever delivered at the Single Tax rooms in Sydney, and one of the best attended was on "Composite Man and his laws of Order," by Dr. W. R. Reece, of the United States. In the course of his address he showed that individuals, whether vegetable or animal, were composed of cells, that communities and nations were composed of individuals, and that the earth, the solar system, and the infinite universe were inseparable atoms of a great and concrete whole, and that whole the image of its Maker. As an injury to one part of the body affected the whole, so an injury to one part of the human race affected all mankind. Cancer, he instanced, was a disease due to the greediness of one part of the body in absorbing for itself nutriment meant for all parts. In like manner land monopoly, which enabled individuals to appropriate for their own benefit what morally belonged to the community as a whole, was a cancer on the body politic which would ultimately prove its ruin unless cut out in time.

Protection, being an interference with natural laws and conferring benefits on one section of the community at the expense of the rest, necessarily produced inflammation, which led to wars and injury to all with final benefit to none. The most important conclusion of the address

was that the doctrine of Henry George was the only one in perfect harmony with the laws of nature, and the only one, therefore, capable of permanent benefitting mankind. All the other movements were cursed with self-seeking, oppression, hatred, and the setting of man against man, both individually and collectively, and were therefore doomed to failure. —PERCY R. MEGGY
International Press Bureau, 65 Market Street, Sydney, December, 1926.

The Single Tax at the Geneva Conference

THE *Birmingham* (Eng.) *Gazette* of May 26th prints an interview with Mr. A. W. Madsen on the progress of land value taxation throughout the world, with special reference to the Memorandum addressed to the Economic Conference. After giving a summary of the arguments for free trade and land value taxation contained in this document, Mr. Madsen is quoted as saying that he and Mr. Douglas were not able to have the Memorandum presented as an official document, but it was given to every member.

The delegate from Columbia, Dr. Restrepo, when taking part in the discussion on agriculture, called upon the conference to consider the economic and fiscal system of a Single Tax on land values, particularly with reference to those land owners who took rent from land without contributing anything towards its productivity.

Similarly, Mr. Weber, general secretary of the Swiss Federation of Trade Unions, told the conference that whatever might be done to help agriculture by way of tariffs, co-operation, credits, and so on, such schemes would inevitably have the effect of increasing rents, thus benefiting the land owner without benefiting the farmer, as such.

Showing how the system of land value taxation was growing in favor Glasgow recently called a conference of the local rating authorities in Scotland, and is determined to petition Parliament for powers to rate land values. Cardiff decided the other day to call a conference of the Welsh rating authorities to discuss the matter. Sheffield Town Council has appointed a special committee to inquire and report; and at Newcastle-on-Tyne similar action is being taken.

THE truth is that if this Economic Conference is to be of any value whatever it must sooner or later grapple with the tariff problem. As long as tariff barriers exist between members of the League of Nations that League becomes more or less of a joke. That has been clearly pointed out in the admirable memorandum addressed to the Conference in Geneva by the International Union for Land-Value Taxation and Free Trade. "The very existence of a tariff or other artificial obstacles to trade is an implicit betrayal," the Union correctly asserts, "of the spirit of the League of Nations."

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