

on clothes by dry cleaning and laundry, and on homes by house cleaning.

Services are performed on non-wealth things in such operations as refuse removal, house wrecking, etc.

The beauty of these corrected definitions and the added one of services, is that we can still operate within the

Georgist philosophy and logic. The distribution of values in wealth or the value in the performance of service still go in the same channels—wages to labor, interest to capital and rent to land.

Let's run it up the flagpole and see who salutes it.

## The Tax That Destroys in Nigeria

**T**AXES have been levied on many strange items throughout history. The ancient Romans taxed togas, using a tax scale that increased according to the quality of materials and workmanship in the togas. The ancient Greeks taxed doors that opened into a public street. Both the Romans and the Greeks were attempting to tax according to the ability-to-pay system. Their legislative bodies thought it fitting that a man who could afford to own a fine toga or build a house with many doors on the street must be rich and therefore able to pay the taxes levied on them.

Togas and doorways are only two of a long list of the strange items that governments have hit upon for taxation. After togas went out of fashion, Europeans nations started taxing wigs, since poor people could not afford them but rich people might own many. Even eighteenth-century Russians had to pay taxes on highly prized beards like that of the Greek Orthodox Church primate Athenagoras of the modern era. Bearded tax evaders were likely to have their adornments shorn by government agents or tax collectors armed with scissors.

One trouble with several of these odd taxes was that taxpayers often found legal ways to avoid paying them, even at the risk of looking foolish. In 1784 Great Britain taxed riding horses, but a farmer went about his business mounted on a tax-free cow. A few

years later, when France levied taxes on newspapers according to the number of pages, the readers were confronted with papers as big as bedsheets.

Nor is the history of odd and ineffective taxation over. In England where radio broadcasting stations are owned and operated by the government, owners of radio receivers are taxed according to the number of vacuum tubes in the set. The result is that British engineers have designed fine radio sets that work well on only two or three tubes—ingenious circuits now replace the six or more tubes formerly required.

This year the oddities of taxation in Kano, State of Nigeria, have been directed toward dogs and fowl in the rural areas including dogs with no licenses. Since such taxes never existed during British administration in Nigeria, the peasants are suddenly confronted with difficult problems and have started killing their fowl and dogs rather than relinquish them to the government or pay taxes on them. Each fowl is taxed 3s and each bitch is taxed 15/ plus the cost of anti-rabies inoculation given by the veterinary department.

Government action is becoming more and more pervasive and the aspect which most intimately affects economic organization is its program of taxation.

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