

introduced under the 10-minute rule, with only one brief speech for and one against, with the Whips on in a Conservative-dominated House? It is worth recalling that the Conservative M.P. who spoke against the Bill, Mr. H. G. Williams, said that Mr Lloyd George "invented a system of land taxation which at least theoretically had merits far beyond this". He also said, rather amusingly, that the Opposition saw electoral advantage in promoting the Bill and yet argued that they were mistaken in believing it was popular, and added, in the face of all the overseas evidence to the exact contrary, that it would gravely prejudice the building industry and every manufacturing industry.

Among the official investigations cited as being against the rating of land values is the House of Commons Select Committee which, in 1920, recommended the Government to repeal the Land Values duties levied under the Lloyd George legislation. This is either ignorant or downright dishonest: the Committee was not concerned with the rating of land values. Our comment at the time was that repeal of the duties was the only course to take, that they had broken down because they were bad in principle and difficult to assess and collect. "The next step is to institute the Taxation and Rating of Land Values, which would be far more sweeping and yet more beneficial in its economic effects (and certainly far more searching in its incidence upon increments, reversions and sites withheld from use) than all the elaborate ingenuity of the scheme introduced in the Budget of 1909."

The pamphlet includes references to the Simes (1952) and Sorn (1954) Committees' Reports and the R.I.P.A.'s endorsement (1956) of their findings against land value rating. This is familiar ground which we need not tread again at present. Nor need we deal with the section devoted to the Uthwatt proposals and the consequent 1947 Act with its harmful financial provisions. These we opposed from the outset as anything but the rating or taxation of land values. As with much else, they are included in the present pamphlet on the "no case: abuse plaintiff" principle. Surely the Conservative Party can do better than this?

Liberal Motley

A MOTION on site value rating will be one of the principal topics debated at the Liberal Party Assembly in Edinburgh next month. Put forward by the Carshalton and Withington constituency associations it won second place in the ballot poll of associations to select from the 66 motions submitted. Open to later amendment, it reads:

"This Assembly opposes the Government policy on local government finance which relies on the expansion of the present rating system and is archaic, regressive and unfair and could by the 1963 revaluation cause a considerable rise in the rates of domestic houses without giving financial freedom to the local authorities as it retains the same method of supplementary finance.

"It therefore calls on H.M. Government to: (a) transfer rates to site values; (b) assign other specific taxation to local authorities."

An appalling motion which no true liberal could possibly support won first place in the ballot. It calls for a Five Year Plan involving the creation of an economic planning Commission or Ministry, responsible to a Cabinet Minister, charged with the task of ensuring that the gross national income—whatever that may mean—increases annually by 5 per cent, neither less nor more. These new economic planners would prepare estimates and plan the allocation of resources, co-ordinating "national investment" and giving special encouragement to manufacturing industry and roads. Even worse they would have to develop a national income policy, relating to wages, salaries and profits, aimed at keeping increase in personal incomes within the bounds allowed by the plan and securing an equitable distribution of the benefits of growth, and so on. The hopefully anticipated proceeds of this authoritarian proposal would be spent on improving the education system, pensions and the social services, roads, houses and the creation of a clean and beautiful Britain (*sic*), and increased investment and aid for the under-developed countries.

No better are the motions submitted jointly by the executives of the Liberal Party organisation and the Scottish Liberal Party. One, on British agriculture and the Common Market, virtually expresses support for the imposition of taxes on food. Coming from a party which until recently stood for free trade, to which it still occasionally pays lip service, this is the blackest betrayal. Another motion, calling for "radical reform and simplification of the taxation system", falls far short of its preamble. It would shuffle and recut the present cards in the pack, adding a tax on short-term capital gains and removing the Schedule A income tax.

Ironically, the two executives, while ready to destroy Britain's sovereign independent status by tossing her into the maw of the Common Market, call for the early establishment of a Scottish Parliament. One stated reason is that "Scotland is a nation, by historical fact, with separate culture and potential economic viability." No Customs posts would be erected along the border, apparently, for it is proposed that a Joint Customs Commission should collect duties throughout the U.K. The Scottish Treasury would levy excise duties.

Keep Britain Out!

A PACKED public meeting, held in the City last month passed by an overwhelming majority a resolution deploring proposals for Britain's entry into the Common Market. The meeting was convened by the *City Press* newspaper whose editor, Mr. S. W. Alexander, occupied the chair. He said that if we rejected the Common Market we had to think of a policy which would solve the economic problems. It was no good merely condemning the proposal. Consideration had to be given to an alternative which would keep down the cost of living by making the wages of the people more valuable. That could be achieved by allowing them to buy from the cheapest market. If we continued to do otherwise the pound would collapse.