

## A Manufacturer Writes to "Land &amp; Liberty" . . . . .

**"There is No Justice in Your Campaign"**

The Editor has received the following letter from Mr. A. H. S. Pomeroy, a Director of Thos. Ross & Son (London), Ltd., printers of fine art engravings, etc.:

I note in the last issue of LAND & LIBERTY you make a violent attack on de-rating. As a primary producer, largely for export, I cannot acquiesce in any way to further burdens being put on people such as us. Our whole economy has been built up on keeping overheads as low as possible, and since de-rating was introduced, load after load has been put on us by various Governments to collect this, that, and the other thing for them, and hordes of inspectors have been appointed to pry, poke and probe, thereby making life infinitely more difficult.

The re-assessment people have increased the assessment of my business premises by over two and a half times, and being a private company this can only come out of one person's pocket, *i.e.*, the proprietor's. Purchase Tax is so high on our commodities that we cannot possibly increase the price at home, or we shall be priced out of the market, and if we put up our export prices we shall price ourselves out of the international market as well. The cost of de-rating to the community is infinitesimal in regard to the total volume of money which is collected in rates.

There is also no justice in your campaign, because we pay our full whack at our home, and another whack on our business premises, so we are doubly rated. We do not use the amenities provided by the business area authority beyond having our dust collected, the streets lighted and sewage. The higher assessment also increases our water rate, which we use to a very small extent, and we are rated extra on water because we use a very small quality for damping our paper.

The case for the shop-keeper is vastly different. The major part of his activities are concerned with local people and he is making a living and profit in the same area in which he is rated.

In the circumstances, therefore, I am not inclined to support a body which agitates for further loads to be put on an already difficult business, and which can ultimately come out of my own and my fellow directors' pockets. It is an unfortunate trend, these days, to regard a business as an inexhaustible source of money which apparently comes from nowhere in particular. I can assure you that it is very, very difficult to earn money these days and still more difficult to make a profit or, as far as I am concerned, a living.

**OUR REPLY**

We have the deepest sympathy for all victims of land monopoly and privilege. Perhaps our correspondent does not recognise himself from that description? Yet such he is. His difficulties are directly attributable to the great wrong in society whereby the value given to land by the presence and activities of us all is permitted to be collected by a privileged minority for their own especial benefit. He looks in vain if he seeks elsewhere than in our literature for a just and practicable solution for his difficulties. This journal calls for the abolition of *all* taxes and privileges that restrict the production of wealth and prevent its just distribution, and shows how that object may be realised only by levying taxation solely upon the economic rent of land (the value of land apart from buildings and other man-made works on or in the land) and by liberating internal and international trade

from every kind of artificial restriction. Expressed tersely in slogan form: "We would take for the community what belongs to the community, the value that attaches to land, and we would leave sacredly to the individual all that is produced by the individual."

*Which Shall It Be?*

There is no blinking the fact that central government and the local authorities *must* have revenue. It is equally clear that either they derive it from taxation imposed on the value of land or from taxation on the value of labour and labour products, as by the surtax, income tax, purchase tax, tariff and excise duties, and taxes, both national and local, on the value of buildings of every kind.

Until our policy is fully implemented by parliamentary legislation, manufacturers such as Mr. Pomeroy, and men and women in every walk of life will be cramped and frustrated, penalised and mulcted by oppressive taxation on the results of their labour.

Adoption of that policy would allow men and women complete freedom so that they could exercise their talents to the fullest advantage. There could be prosperity for all who desired it, and none would need to look enviously or covetously at another's wealth. The present apparent need and popular demand for subsidies and "welfare services" which constitute so great a drag on enterprise and industry would wither away and die an unlamented death, when each received the full value of his efforts. So, too, would the strident screeches to increase production for man is by his very nature a producer, and since the dawn of time he has sought easier and better ways of applying his mind and muscles to the resources of nature in an elusive attempt to quench his insatiable desire for the products of labour; free opportunity, not irritating exhortation, is the means whereby industrial production may be increased.

Given a free economy based on land-value taxation and full free trade, there would cease that vexatious searching and questioning by government officials of which our correspondent complains. Directors would conduct the affairs of their companies as they deemed best, reaping the benefits or suffering the consequences of their decisions. Ships' holds and suitcases would no longer be searched at the ports, and everyone would be spared the indignity of having to reveal to the tax-collector the extent of his income.

*Equal Freedom or Virtual Extinction?*

We know that our correspondent would welcome the opportunity to live and work in such conditions. Of course, the realisation of such a form of society necessarily would take some time—present injustices and hardships and impediments cannot be swept away overnight by some wave of the legislative wand. It is the great virtue of this policy that it may be introduced in a series of easy stages, each of which would bestow signal benefit to the whole population of these islands. The first step may be taken as soon as there is

**LAND-VALUE RATING—PRINCIPLE & PRACTICE**

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