

DENMARK

General Election for the Lower House took place on 22nd October. The Coalition Government of Social Democrats and Radicals was returned with an increased majority, the increased strength going wholly to the Social Democratic party. The Moderate Liberals lost considerably. The Justice League retained four members.

The Elections are conducted on a system of Proportional Taxation that is peculiar to Denmark. In the House there

are altogether 148 seats of which 117 are filled by the direct vote of the electors while 31 are held in reserve and are so allotted over the three main electoral divisions of the country (the Metropolis, the Islands and Jutland) that in the result the whole of the seats are in proportion to the votes cast for the several parties.

At the Election, the votes cast in the three main divisions (making 117 constituencies altogether), the seats gained over the whole country and the aggregate votes were as follows :—

Party	Metropolis Votes Cast	The Islands Votes Cast	Jutland Votes Cast	Whole Country	
				Seats	Votes Cast
Social Democratic Party ...	250,049	242,697	266,066	64	759,102
Radical Party ...	30,155	74,173	47,179	4	151,107
Moderate Liberals ...	2,013	104,396	185,838	28	292,247
Conservatives ...	85,305	103,885	104,203	19	293,393
Justice League ...	7,093	12,898	21,208	—	41,199
Free People's Party ...	—	10,071	42,722	—	52,793
Communists ...	14,468	4,991	7,676	—	27,135
Slesvig Party ...	—	—	12,617	1	12,617
Independents ...	—	—	—	—	—
National Socialists ...	2,381	5,366	8,150	—	16,257
	391,464	558,747	696,227	117	1,646,438

The votes cast for each of the parties in each of the three main divisions are computed and the 31 "supplementary" seats are apportioned to the parties so that the total number of seats for each party may be in proportion to the total votes cast in these divisions with the following general result :—

Party	Apportionment of the Supplementary Seats	Total and Final Result
Social Democratic Party ...	4	68
Radical Party ...	10	14
Moderate Liberals ...	—	28
Conservatives ...	7	26
Justice League ...	4	4
Free People's Party ...	4	5
Communists ...	2	2
Slesvig Party ...	—	1
National Socialists ...	—	—
	31	148

The final representation for each party is not exactly proportionate (namely 11,125 votes per seat) and this is because the distribution of the supplementary seats is made not for the whole country as one division, but is made for each of the three large divisions separately.

Thus the end result depends on whether the supporters of a given party are relatively concentrated in one of the large divisions or are more evenly spread throughout the country. Even so, if the figures given above were proportioned for the country as a whole, the results would be almost the same.

The Danish Proportional Representation system, in force since 1920, appears to work admirably—and Denmark is to be envied for the way in which Parliament has functioned in these years, with the Government commanding quite small majorities.

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GERMANY

The second and concluding part of Volume 31 of the *Year Book of Land Reform* (Jahrbuch der Bodenreform) was published in November. This series was the personal work of the late Dr Adolf Damaschke, and, it is announced, will now be discontinued.

The present issue contains the conclusion of a history of the land reform movement in Germany since 1918 by Dr Damaschke. One section of this deals with the taxation of land values.

Every community, he says, can obtain its income only from the three basic factors of economic life : from the produce of land, of capital, or of labour. If the product of labour is taxed, every increase in ability and activity is taxed. So also real capital, consisting of machines, tools, buildings and so on, is hindered in its development by taxation. Labour and the formation of real capital involve personal effort and personal values. They should be encouraged and not discouraged. The natural source of taxation is the land, which by its very nature is subject to the over-lordship of the community. The individual can only use it if the community protects him in his labour : from without, by arms ; from within, by law. And so it is evident that there can be no civilization without land taxation.

The prime question is : Should the tax be based on the product or on the value ? Land reformers declare emphatically for value as the basis of the tax. The product is fundamentally unsuitable as a standard of taxation. If it is used, he who turns a waste into a garden is penalized with higher taxes, while he who turns a garden into a waste is rewarded with lower taxes.

Dr Damaschke gives an account of the attempt made in Bremen in 1923 to introduce land value taxation, which was brought to an untimely end before the valuation could be published by legislation which was held to make this experiment invalid. He also tells of the steps taken in Anhalt, but as reference is made to the system in Anhalt in Dr Alex Paletta's paper to the Edinburgh Conference, it is not necessary to give details here. It was a graduated tax and exempted smaller estates after the pattern of the ill-conceived Australian Federal Land Tax.

As sugar subsidization has been adopted in this country, it is interesting to note Dr Damaschke's observation that between 1861 and 1891, German consumers of sugar paid 120 million marks in taxation. Of this, 105 millions were