

Mr. BONAR LAW : £2,000,000 was the sum mentioned in the Report of the Departmental Committee, but no definite sum has been voted by Parliament for this purpose. Two estates have already been acquired by the Board on long lease for use as experimental land settlement colonies for discharged sailors and soldiers, and the acquisition of two other estates is contemplated, one of which will be in Wales. These undertakings are being financed by the Treasury as and when required. Application for holdings cannot be usefully made or considered until the men are actually discharged from the Forces, but a satisfactory number of applications has been received from men who have already been discharged and are fit for work on the land, and many inquiries have been received from men who are still serving, but are not likely at present, in view of the uncertainty as to their future, to make formal applications. No considerable number of applications, however, can be expected until the end of the war.

AGRICULTURAL RATES ACT

Mr. DUNDAS WHITE asked the President of the Local Government Board whether it is the practice, in granting relief from rates under the Agricultural Rates Act, 1896, in respect of agricultural land of which a portion is occupied by farm buildings or other buildings, to differentiate between the portion which is not built upon from the portion which is built upon and to grant relief only in respect of that which is not built upon ?

Mr. HAYES FISHER : Rating authorities are required in assessing a hereditament, any part of which comprises agricultural land, to differentiate between the agricultural land and any buildings or other hereditaments which are not agricultural land, and relief under the Agricultural Rates Act can only be given in respect of that portion of the hereditament which is agricultural land.

Mr. WHITE : The point of my question is : if a part of agricultural land is covered by buildings is relief given in respect of that part which is so covered ?

Mr. FISHER : That is an arguable matter which, I think, can only be authoritatively settled in a Court of law.

AN ECONOMIST ON THE SINGLE TAX

Professor H. J. Davenport (Cornell) in *THE AMERICAN ECONOMIC REVIEW*.—I believe that the principle at the heart of the Singletax agitation—that the fiscal revenues should be derived from the social estates—is right and vastly important. The rents of mines, forests, waterfalls, franchises, town lots, and also, if practicable, of agricultural lands, should be retained as fiscal properties. Not a society singletaxed, but a society free from all taxes of any sort, is the logic of the principle, a goal well within the reach of a wise and provident public policy. One needs in this connection to recall only the school land properties of the West, the salt mines publicly owned in Germany, the royalties which Canada is collecting from every considerable portion of its mineral wealth. As ethical basis, whatever other bases there may conceivably be for private property, the Singletaxer logically finds nothing but the right of the individual to himself and to the results of his activity. Nothing, therefore, which is natural bounty can rightly have been allowed to serve as a source of individual income, to fall into the category of individual ownership. I believe also that all times have been propitious times, the present a right time no less than any earlier time, for establishing the provision that future increments of earning power from natural resources shall not be permitted to fall into the hands of private owners. I am, for example, sure that, when the purpose is to appropriate for society a certain rental, the only wise method is to proceed directly against the rental as such, rather than by an *ad valorem* tax upon the value derivative from the rental. For the purposes of the Singletax program the *ad valorem* policy is singularly inappropriate, not so much that to take the rent leaves so far no value to tax as that it strikes at the very heart of the equities involved.

COLONIAL AND FOREIGN

FREE TRADE AND LAND VALUES TAXATION

Platform of the Canadian Council of Agriculture

We gladly reproduce the following statement issued in leaflet form by the Cobden Club, Broadway Court, London, S.W.1.

British traders who try to do business in Canada under the handicap of the Dominion Customs tariff barrier may appreciate the humour of the so-called British preference, particularly where the Customs tax is first made so high as to bar out British imports, and then raised a few bars higher against imports from elsewhere, for the purpose of calling the tariff against British goods a preferential tariff. Canadian merchants and farmers, and the people in common, seem also to be growing more conscious of the imposture, and of the handicap of Protectionism generally.

During the years when Canada could borrow abroad to the extent of \$300,000,000 a year, and while land values were artificially inflated, Canadian people were not prone to give much heed to the growing burdens of the protective tariff; and the protected interests had their grip on Parliament and the Press. Sir Richard Cartwright, an able Canadian statesman, once said :—

“The moment you introduce the protective system you create a class whose interests are essentially different from those of the people at large, and who become the ready contributors to corruption funds, sharing with their masters the plunder which they have been enabled to take from the people.”

Even before the war came to stir the national conscience, however, the unemployment in the cities while millions of acres of land were being withheld from productive use, the overbuilding of railways and other development works and the idle docks, the crushing increase in living costs, were tending to make people think about the Dominion fiscal policy.

The Canadian transcontinental railways needed more westbound traffic. With the obstacles to trade (as Sir George Foster has admitted the Customs duties to be) at every Canadian port, the flow of commerce from the United Kingdom tended to go elsewhere. The pretence about preferential tariffs did nothing to counteract the fact that the Canadian Customs taxes operated as a fine on British cargoes entering Canadian ports. During the fiscal year 1914 freight came into Canadian ports from the United Kingdom to the value of \$138,070,369; the Dominion Customs department imposed taxes upon this freight, and the total Customs duties collected from it amounted to \$25,816,854. During the fiscal year 1915 imports from the United Kingdom had declined to \$90,158,119. On the average \$100,000 cargo from the United Kingdom during 1915 the Dominion Customs department imposed a tax of \$20,461.

Pretence about British preference cannot be expected to attract shipping to Canadian ports while the Dominion protective tariff imposes a fine of such dimensions upon British cargoes.

Circumstances are operating in Canada to make an end of the tariff barriers to trade. The three transcontinental railways must have more westbound freight. The costly new harbours and docks must have more shipping. Finally and fundamentally, agriculture and the development