

market save the labour market is there such unspeakable congestion. Chattel slaves could always find buyers, just as stock in the cattle and horse market. Man, alone of all created or manufactured things, can in uncounted instances find "no takers." Everything else has a price.

This is worse than a challenge, worse than an indictment; it is a crime; the worst of crimes; because it nurtures to successful accomplishment a myriad of individual transgressions which under more favourable auspices would never be committed.

These wholesale infractions of the moral law are the logical resultants of muddy thinking. *False thinking* has buttressed all of the idolatries, political, religious and economic, and there is but one remedy.

All of the swamps and bogs in which the human mind has floundered in the past and present are due to this one serious social fault, and at its base lies faulty education.

The products of labour were the first, as they will also be the last and only kind of property recognised by civilized men.

Capitalized ground rent will yet be used as the great social savings bank, the great old age insurance fund, the one and only source of public revenue, and the great universal horn of plenty in which we all can share alike in public benefactions.

The private appropriation of that which is socially created is the greatest and most disastrous of larcenies, because it robs great multitudes of men of their natural inheritance. It robs women of joys and gives back tears. It robs children of happiness and gives back desolation. It robs babes of life and gives back nothing. It is the great universal infraction of the injunction "Thou shalt not steal," either in the name of the law, or outside of its genial and comfortable ministrations to the physical well-being of the property-owning classes.

If human life is sacred, it should be protected, not only against the assaults of the evilly disposed, but it should be made immune from the invisible and evil influences which, in subtle and subterranean fashion and with resistless force, visit unspeakable miseries upon such a large portion of the human race. Invisible forces are the hardest to combat, because the hardest to detect; yet out of the "great invisible" there comes the electric energy that is playing such a marvellous part in the social economy of the modern world, and is doing it so generously, harmoniously, and silently, just because the laws of the "subtle current" are largely understood. So it is in the political and economic affairs of men; and the resistless economic forces which, operating in and beneath our political life, are re-writing platforms, shelving politicians, disintegrating parties, compelling some statesmen to "recant" and others to retire, and completely rearranging our whole political structure from top to foundation.

The inventor is the greatest of revolutionists; and the tremendous mechanical and economic agencies now at work in the world, directly resultant from the great inventions and discoveries of the last two centuries, are bound to have an equally powerful influence in recasting our methods, our public policies, our statecraft and our civil and economic life.

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By the early institutions of Europe, property in land was a public function, created for certain public purposes, and held under condition of their fulfilment; and as such we predict, under modification suitable to modern society, it will come again to be considered.—J. S. MILL.

Let it be observed that when land is taxed, no man is taxed; for the land produces, according to the law of the Creator, more than the value of the labour expended on it, and on this account men are willing to pay a rent for land.—PATRICK EDWARD DOVE.

LANDOWNERS AND TITHES

By J. Dundas White, M.P.

(Reprinted from REYNOLDS'S NEWSPAPER, February 27th.)

The Agricultural Rates Act, 1896, the similar Act for Scotland of the same year, and the Tithe-Rent Charge (Rates) Act, 1899, relieve those who are liable for rates on agricultural land and on tithe-rent charge attached to a benefice from half these rates, and cause the deficit to be made good from the Exchequer. Enacted originally for a limited time, these Acts have been continued from year to year by the Expiring Laws Continuance Acts. They ought not to be continued any further. The two first now cost the taxpayers rather more than £1,500,000 a year, and the cost of the third for the present year is estimated at about £180,000. Thus the discontinuance of them would save the Exchequer about £1,680,000 a year.

RATES ON AGRICULTURAL LAND.

These Acts were not based on any economic principle, and did not constitute any reform of the rating system. They were passed on the plea of relieving agricultural depression; but that cannot be pleaded now. The demands of the war, the shortage of ships, and the great rise of freights, have greatly increased the prices of both imported and home-grown produce. The official average price of British wheat per Imperial quarter, which was 23s. 1d. in 1895, the year before the Agricultural Rates Acts, and 26s. 2d. in 1896 when these Acts were passed, was 31s. 8d. in 1913, 34s. 11d. in 1914, and 52s. 10d. last year. Even on that ground alone, the agricultural interests ought now to pay the whole of their rates, and the taxpayers who have so many other burdens ought to be relieved from this one, the more so as they are hard hit by the increase of prices from which the agricultural interest is reaping a rich harvest.

The payment of half the rates on any tithe-rent charge cannot benefit agriculture, as it does not diminish the amount of tithe-rent charge which has to be paid. The landlord puts capital, and the tenant puts labour, into the land, but the owner of tithe-rent charge does nothing to assist production. His charge is not an agricultural interest, but a burden on the agricultural interests. How great that burden is in some cases may be inferred from the need for inserting in the Tithe Act, 1891, the provision (Section 8) that where the tithe-rent charge on a property exceeds two-thirds of the annual value of the property as assessed for Schedule B of the income tax, the excess should be remitted.

RECENT INCREASE IN VALUE OF TITHE-RENT CHARGE.

As is well known, the annual amount of tithe-rent charge varies, being based for each year on the official average prices of British corn (wheat, barley, and oats) during the seven preceding years, and is quoted in relation to the standard of 1836, when the commutation of tithe into tithe-rent charge began. In 1899, the year when the Tithe-Rent Charge (Rates) Act was passed, the value of £100 tithe-rent charge was £68 2s. 4½d. For 1910 it was more than £70, and it has been rising ever since. For 1914 it was £75 16s. 4d., for 1915 it was £77 1s. 4½d., and for the present year it is £82 3s. 6¾d., or more than twenty per cent. higher than it was when the Act was passed. The Act, as already said, applies only to tithe-rent charge attached to a benefice. But the owners of that, like the owners of other tithe-rent charge, without any effort or expenditure on their part, have had their charge increased owing to the increased prices of grain. The time has certainly come when they should pay the

whole of the rates upon it, and the taxpayers should be relieved from contributing any portion of them.

HOW THE ACT IS ENTRENCHED.

The Tithe-Rent Charge (Rates) Act was drafted with great ingenuity to continue during the continuance of the Agricultural Rates Act, so that the inclusion of the Agricultural Rates Act in the schedule to the Expiring Laws Continuance Act each year has the effect of continuing the Tithe-Rent Charge (Rates) Act, without that Act appearing there at all. If it had appeared there each year it would probably have been challenged long before now. But it has been carefully entrenched behind the other, and special steps will be required to bring it into the arena of Parliamentary action.

PARLIAMENTARY GLEANINGS

COAL PRICES

Mr. Barnes asked the President of the Board of Trade, on March 7th, if he is aware that some owners in Scotland are rendering useless the provisions of the Price of Coal (Limitation) Act, 1915, by making it a condition precedent to coal merchants obtaining supplies of coal that they must contract to pay the existing high prices of coal during the next six months (and in some cases the next ten months) with the alternative that in the event of their refusal to contract no supplies of coal will be given; if he has received letters from coal merchants in Glasgow stating that coal has been offered for sale on the conditions mentioned; and, if so, if he has considered these letters, and does he regard the offers so made as a contravention of the Price of Coal (Limitation) Act, 1915; and, if so, what steps does he propose to take in the matter?

Mr. Runciman: I have received representations on this subject. Where there were no contracts two years ago with which comparison can be made, the determination of the proper price for new contracts presents some difficulties. The whole question is bound up with that of securing supplies, and I think the best course will be for representatives of the merchants to discuss it with the District Coal and Coke Supplies Committee for Scotland in the first instance.

Mr. Barnes: Is the right hon. Gentleman aware that they decline to do that, and does he know that the Lanarkshire coalowners are stipulating that contracts should be made now instead of at the end of June; and is he aware that a letter has been sent to his Department asking for advice on this matter and no reply has yet been received?

Mr. Runciman: I am not aware that they have consulted the District Coal and Coke Supplies Committee for Scotland. My information is that they have not yet done so. If they had done so in the first instance we should most probably have arrived more rapidly at a solution of the difficulty.

Mr. Barnes: Is the right hon. Gentleman aware that this country is in the hands of the Lanarkshire coalowners?

LAND VALUATION DEPARTMENT

Mr. Raffan asked, on March 8th, whether arrangements are in progress for releasing a further number of the members of the Land Valuation Office for military service with the benefit of the Treasury Regulations; if so, whether their positions are to be filled by former members of the Land Valuation Office since retrenched; and at what date such arrangement is to take effect?

Mr. McKenna: The Commissioners of Inland Revenue are releasing for military service with the benefit of the Treasury Regulations further members of their permanent Valuation Staff and are re-engaging on a monthly engagement a certain number of former temporary valuers to act as substitutes.

Major Newman asked the Prime Minister, on March 8th, whether he has been able to study the latest balance sheet of the Land Valuation Department; and whether the activities of the Department were withheld from the purview of the Retrenchment Committee?

Mr. McKenna: I am fully aware of the position with regard to the Land Valuation Department. The Retrenchment Committee considered the administration of the Department and heard evidence on the subject from the Inland Revenue, who assured them that the staff had been reduced to the bare minimum necessary for the continuance of the work imposed by Statute. The question withheld from the purview of the Committee was that of the repeal of the Act itself; it was not considered desirable that a highly controversial political question of this nature should be raised at the present time.

Sir G. Younger: Will there be any objection to this question being raised?

Mr. McKenna: I suggest that it should not be raised at all during the War. As my hon. Friend knows, the Land Taxes raise very controversial questions, and it would be most undesirable to raise them now.

Mr. George Terrell: Is it not possible, without repealing the Statute, to stop all the activities of this Department, which are a waste of money?

Mr. McKenna: No. If the Statute remains it is absolutely necessary that the work consequent upon the Statute should be carried out.

Mr. George Terrell asked the Chancellor of the Exchequer on March 16th, how many persons have ceased to be employed on the effective valuation staff since 1st September last; how many are now employed on such staff; what is the annual amount of the total salaries; how many persons are employed in connection with the department who are not included under the heading of executive staff and what is the total amount of remuneration received by them; and what is the total amount payable for rent, rates, and lighting and heating offices or other premises now used by the valuation staff?

Mr. McKenna: During the present financial year the number of persons on the temporary staff of the Inland Revenue Valuation Office, whose employment under the Board of Inland Revenue has terminated, is 2,888, of whom 1,664 belong to the period commencing 1st September, 1915. The total number at the present moment borne on the books of the Department is 1,941, including 976 on naval or military service. The authorised permanent establishment is 580. The cost of salaries is £272,000, which includes £54,000 paid as civil pay to the men serving with the Forces. The information asked for in the concluding part of the question is not available.

Mr. G. Terrell: May I ask the right hon. Gentleman if he does not think that is a very excessive staff?

Mr. McKenna: No, Sir.

Mr. Watt: Are not these men very useful in getting in large sums from Death Duties?

Mr. McKenna: Yes, Sir.

SMALL HOLDINGS (APPLICATIONS TO COUNTY COUNCILS).

Mr. Dundas White asked the Parliamentary Secretary to the Board of Agriculture on March 16th what was the total number of applications for small holdings under the Small Holdings and Allotments Act, 1908, from the passing of that Act to the end of the year 1913, or, preferably, to the end of July, 1914; and how many and what percentage of them expressed any desire to purchase the holdings?

Mr. Acland: The total number of applications to county councils up to the end of 1913 was 43,245. Of these, 793, or 1·8 per cent., expressed a desire to purchase their holdings. I am unable to give the figures up to the end of July, 1914, but up to the end of December, 1914, there had been 46,660 applicants, of whom 854, or 1·8 per cent., desired to purchase.