

proposal, which was pressed with some vigour, that plant which moves or rotates should not be subject to local taxation. But the other three members thought that it would be right to exempt power-operated plant having these characteristics. They contended that "an installation, even a large one, which moves in the course of its operation takes on the character of machinery, and the general intention of the legislation has always been to exempt machinery from rateability".

Another aspect of this vexing question of "moveability" arises where fixed plant and moving machinery are combined. The endless conveyor belt in bakers' ovens is an example. The law is clearly established that the moving parts are rate-exempt but nevertheless the Committee learned that industrialists are anxious on this score. Therefore it has recommended that the position should be established by Order. It also proposed that plant used to purify trade effluent before it is discharged into the public sewer should be exempt. A minor amendment to the law would be necessary to give effect to this.

Among the "items in the nature of a building or structure" which the Committee has added to the Class IV list are accelerators and reactors used for research into atomic energy ("this may impose fresh rating burdens on

universities"); boilers; pipes; and walkways, stairways, handrails and catwalks.

No supporter of land-value rating could read the Committee's reflections on Gantries (paras. 84, 85) without smiling. Gantries caused the members "a good deal of anxious thought". They mean different things to different people. Few would disagree, the Report states, that the fixed kind, such as is used to support signals over railway lines, is a structure which should be included as rateable in Class IV. "Equally, there would be few who would deny that a crane is a machine, pure and simple, and should be regarded as a chattel, exempt from rates. (It is, of course, not named in the list.)" Some gantries support a moving traveller, containing a hoist, while other kinds move on rails fixed to the ground. "Expert opinion is divided on what constitutes the gantry and what the crane . . ."

Here is scope for some modern Solomon. With a deft sword cut, the Committee separated "all moving parts of gantries"—which should be exempt—leaving only "fixed gantries" to be taxed by the local authority.

Very neat. Apart from those who would exempt all labour products from taxation (local and national), who could think of a better solution?

A Tutor's Notebook — 3

The Distribution of Wealth

THE legendary Robin Hood must be amongst the most imitated of men. His policy of robbing the rich to give to the poor has found increasing favour with governments throughout the world during the past half-century. Obsessed with the central problem of the distribution of wealth they have surrounded themselves with experts—lineal descendents of the merry men clothed all in green—ever ready with some sophisticated version of Robin's simple ploy. Aside from foreign affairs, the time of governments everywhere has been, and is, devoted almost entirely to this problem in its many forms. In turn, the complexities of foreign affairs are, broadly speaking, an extension of the problem.

It is not surprising, therefore, if the student of economic affairs is at first contemptuously sceptical when it is suggested that the problem is not intractable. Throughout his intellectual life his mind has been assailed by conflicting theories. From an early age, whatever his background, he has been taught to distrust the seemingly simple solution. Life is complex, he has been told. This is the age of the expert, with his specialised knowledge and jargon.

The average student so conditioned regards property and wealth in one of two ways. Either he sees it as an enemy to be fought, or he regards it as a sacred right to be jealously guarded.

Paradoxical though it may seem at first, there is no ground to disagree with either viewpoint—provided that

the terms "property" and "wealth" are fully and correctly defined.

This average student of economic affairs probably accepts in principle the activities of his government in the field of the so-called distribution of wealth. Depending on his environment either he applauds a taxation system that becomes increasingly burdensome with increased income or, while disliking it, he regards such taxation as inevitable.

He accepts, too, as proven the alleged need for Trade Unions. In what other way could workers be protected from exploitation? How else could they be assured of maintaining their standards?

And if there are associations of workers, then naturally there must be associations of traders to ensure that their interests are fully protected also. That, at least, is how it appears to our student. He accepts as completely normal the division of a nation into numerous antagonistic groups.

These divisions are unnecessary. They can be healed. Further, much of the structural organisation of our society, which many regard as evidence of our high civilisation, is a mere facade which masks a serious and fundamental malaise.

This is a large claim to make? Indeed, yes. Yet anyone who understands the simple natural laws that govern the distribution of wealth within the community will know that it is valid and that it can be substantiated. These laws will be considered in the next "note" in this series.

LAND & LIBERTY