

National taxation received singularly little attention during the election, but it must inevitably be a pressing problem for the Government. Vast sums are still being borrowed to balance the budget, and taxes have risen to an oppressive level. The limits of exemption from income tax and the reliefs and allowances have been reduced, while the rate of tax has been raised. The pressure of this upon small incomes is severe. Purchase tax at very high rates has been imposed upon a wide range of articles, and all the tariffs in existence before the war still remain and in some cases are increased. Although war expenditure will diminish, other wide fields of spending are envisaged. The great plan of "social security" or national insurance will involve heavy burdens upon all the contributors, and it matters not whether part is called taxation and another part is called contribu-

tion for the ultimate effect is the same. There is pressing need not only for reduction of taxation, but for readjustment of the burden. At a time when taxes in total are being reduced, the most advantageous opportunity affords itself for altering the incidence of taxation; the task is far more difficult when taxation is being increased.

Let us hope that the Labour Party will grasp the opportunity which now lies before it by laying the foundations of our economy upon a sound basis. They have time after time in declarations of policy affirmed by their Party Conference pledged themselves to the principle of rating and taxation of land values. In 1931 the minority Labour Government introduced a measure for imposing a national tax on land values which in its broad outline was sound and well-conceived. Although that legislation was

swept away before it could become effective, the Labour Party now runs no such risk. It possesses an absolute majority of ample size. It can have a full five years of power to get its measures into full working order. Provision for a tax on land values and the necessary valuation could be made in the next budget. It would be immune from obstruction by the House of Lords. It could soon be in working order, and by that single measure the whole field of housing and town-planning in particular would be completely transformed. The basis would exist for protecting the public against the excessive prices for land which in the past have rendered planning abortive and have held back the provision of sufficient houses.

Here is one of the acid tests. Let us pray that the Labour Party will not be tried and found wanting.

RESULTS AT A GLANCE

THE GENERAL Election was held on July 5 and the results were declared on July 26, the interval being occasioned by the time required to collect the Ballot papers from the Forces. The result, with 13 seats yet to be declared, is a majority for the Labour Party of 153 over all others,

whereas in the previous Parliament the Conservatives and their "National" allies had a majority of 181 over all others. The following table gives the details, the House of Commons now consisting of 640 members as compared with 615 before the Election:

PARTIES	NO. OF CANDIDATES	SEATS		TOTAL VOTES POLLED
		NEW HOUSE	OLD HOUSE	
Labour	603	390	165	11,962,678
Conservatives and "National"	625	210	398	9,934,573
Liberals	307	11	20	2,280,135
Others and Independents ..	146	16	32	804,567
To be declared	—	13	—	—

Defeat overtook no fewer than 29 of Mr. Churchill's "Caretaker" Ministry, including five Cabinet Ministers, nine other Ministers of Cabinet rank and fifteen junior Ministers.

The collapse and virtual extinction of the Liberal Party is spectacular. With 307 candidates in the field its representation fell from 20 to 11, and among the eleven is counted Major G. Lloyd George, although he was Minister of Fuel and Power in the late Government. He had a majority of 168 over his Labour opponent. Many Liberals and Independents forfeited their £150 deposit by not attaining one-eighth of the votes cast.

The return of Mr. F. C. R. Douglas in North Battersea and Mr. R. R. Stokes with characteristically large Labour majorities is noticed elsewhere, and the figures are also given for the Burslem and Batley and Morley divisions, where Mr. Andrew Maclaren and Mr. Ashley Mitchell, standing respectively as an Independent and as an Independent Liberal, were unsuccessful.

At the time of the dissolution of the last Parliament the following Resolution was standing on the Order Paper of the House of Commons:

"That no final and satisfactory solution of the problem of town and country planning, of the provision of houses at

reasonable rents, and of reform of local taxation can be achieved until a general valuation has been made of the value of land apart from the buildings and improvements upon it and such valuation is made the basis for public acquisition and local taxation."

The Members whose names were attached to it and who have been re-elected include: F. J. Bellenger, F. G. Bowles, T. J. Brown, W. J. Brown, G. Buchanan, F. S. Cocks, F. Collindridge, W. G. Cove, Clement Davies, Rhys Davies, F. C. R. Douglas, Ness Edwards, D. R. Grenfell, James Griffiths, W. Glenvil Hall, Joseph Henderson, T. L. Horabin, J. B. Hynd, W. D. Kendall, W. Leonard, J. R. Leslie, D. G. Logan, H. G. McGhee, Neil Maclean, W. H. Mainwaring, J. H. Martin, H. B. W. Morgan, A. Pearson, C. C. Poole, A. Sloan, R. W. Sorensen, W. Joseph Stewart, R. R. Stokes, S. P. Viant, E. Walkden and E. J. Williams.

THE NEW MINISTRY

As we go to press, the following chief appointments have been made:

Prime Minister, First Lord of the Treasury and Minister of Defence, MR. C. R. ATLEE; Foreign Secretary, MR. ERNEST BEVIN; Lord President of the Council, MR. HERBERT MORRISON; Lord Privy Seal, MR. ARTHUR GREENWOOD;

Chancellor of the Exchequer, MR. HUGH DALTON; President of the Board of Trade, SIR STAFFORD CRIPPS; Lord Chancellor, SIR WILLIAM JOWITT.

"THEY HAD the *Divine Right of Kings* to settle, those unfortunate ancestors of ours . . . and they, our brave ancestors, like true stalwart hearts, did on hest of necessity manage to settle it—by cutting-off its head, if not otherwise."

"Alas, we, their children, have got perhaps a still harder thing to settle; the *Divine Right of Squires*. Did a God make this land of Britain, and give it to us all, that we might live there by honest labour; or did the Squires make it, and—shut to the voice of any God, open only to a Devil's voice in this matter—decide on giving it to themselves alone? This is now the sad question and 'divine right' we, in this unfortunate century, have got to settle!"

Thomas Carlyle in "Baillie the Covenanter."

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It is by the consent of all, and by its full value being given to the work of each, that Nature's great community exists and moves and grows. Each thing, bird, and brook, and tree, sings and flows and clothes itself with its own beauty, by its own divine vitality and at its own sweet will; all have equal rights in sun and earth, in rain and dew; all choose freely the dwelling-place most fitted for their self-development, and no one says them nay; and the seeming violations of this are nothing as against the rule, and indeed belong to the rule. All are brothers one of another, and live and die for one another, and those things which have the mastery, like the sun, have it because they give away their life to others. They rule because they are the best givers.—STOPFORD BROOKE.

6d. LIGHT ON THE LAND QUESTION. A frank inquiry into the Land Value Policy.

6d. RATING AND TAXATION IN THE HOUSING SCENE. By F. C. R. Douglas, L.C.C., M.P.