

the united proposal of the Asquith ministry, which is now in control of the government. It was looked forward to by radicals and conservatives alike, and the world over as well as in Great Britain, for its probable significance with reference to cleavages between the progressive and the reactionary forces in British politics in respect of questions that are of world-wide concern. Yet it is almost impossible to determine from the reports of the 30th in any one American newspaper, just what the significance of this budget may be. We shall probably get no clear conception until the British papers come. A reasonable guess may be made, however, upon the basis of a comparison of several different cable reports.

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From such a comparison we infer that the budget is strongly progressive in its general tendency, and markedly so in many particulars. Among the less important details, of which the cable reports make most, are an automobile tax, an increased whisky and tobacco tax, a tax on stock exchange transactions, and an increase of the liquor license tax. The legacy and succession taxes are heavily increased, as is also the income tax; but the increase in income taxes is to fall only upon incomes that are unearned, unless they are \$15,000 or more. This purpose to inaugurate a policy of exempting earnings is further emphasized by the refusal to add anything to the tax on tea and sugar; while the corresponding policy of taxing unearned wealth more and more heavily is disclosed by provisions for land value taxation. In the latter respect the best hopes of the land value taxationists seem to have been realized. For the budget is reported to provide for a tax of a half penny in the pound on the capitalized value of land, irrespective of its improvements; and an additional 20 per cent upon the future increase in land values. To provide a basis for this land value tax an Imperial appraisal of land values is to be made immediately. Benefits accruing to owners from the termination of leases are to be taxed 10 per cent, and there are indications in the reports of a special land value tax on mineral deposits.

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The fiscal necessity for these taxation increases is afforded principally by demand for a stronger navy, and by the provisions (vol. xi, pp. 444, 584) for old age pensions. To the latter appropriations is added an appropriation of \$500,000 for government labor exchanges, and government insurance against loss of employment.

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#### Vacant Land Cultivation in England.

The work of the English Vacant Land Cultivation Society (p. 363) has been so successful during the past season—its first—that it is appealing

to the public for further co-operation. In a circular letter sent to the press the secretary, Mr. Joseph Fels, thus cogently states just what co-operation is needed:

From land-owners or their agents we solicit the loan of unused and vacant plots of land, no matter where, in the metropolis or country. We agree to deliver up such lands within seven days whenever called upon to do so by the owners or their agents.

From seedsmen, growers, and merchants we solicit seeds and plants, hoes, shovels, spades and rakes for the use of our cultivators.

From bait-stable proprietors we ask contributions of manure and street sweepings.

From those able and willing to subscribe money in large or small amounts we solicit donations, on the assurance that none will go in usual charity, but to provide opportunity for the heads of poor families to grow their own food by their own work, without any stigma attaching to them of receiving alms.

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#### The Tariff in Congress.

On the 30th the Senate finance committee's substitute for the Payne tariff (p. 419) bill's maximum and minimum rates, was reported into the Senate by the chairman of the committee, Senator Aldrich. This substitute puts in effect after March 31, 1910, a maximum provision for an additional 25 per cent ad valorem on all of the rates of the Senate bill, and then gives to the President the power to apply the minimum rates to any country or section of a country by proclamation. It provides for a duty of 5 cents on coffee and 10 cents on tea imported from countries to which the maximum rates are applied. The section also gives the President the power to employ a tariff commission for the purpose of gathering information only. The Senate's retaliatory provision is practically a reversal of that originally placed in the Payne bill. Instead of the maximum rates applying automatically against a country which discriminates in its tariff laws against the products of the United States, the finance committee's substitute makes the maximum rates applicable to all countries after March 31, 1910, and then gives the President the power to apply the minimum rates to those countries which give the United States equal concessions with other countries. But the President must, in his proclamation, declare that the country which is favored with the minimum rates does not impose any terms or restrictions, either in the way of tariff rates or trade or other regulations, directly or indirectly, upon the sale or importation into that country of any product of the United States. This, in effect, is the requirement which was in the House bill. In addition, the Senate provision requires that a country, in order to receive the minimum rates of the American tariff, cannot impose any export bounty or prohibition upon the exportation of any article to the United States which unduly discriminates against