

fectured were not manufactured at all in Great Britain. The object of the bill was really to increase the protection to local manufacturers. It passed the House, but in the Senate an amendment was inserted that the preference be extended only to goods of British manufacture, carried in British ships which were manned wholly by white seamen. When the bill returned to the House it was discovered that the clause would violate a number of treaties between Great Britain and other countries to which the Commonwealth is a party, and it was struck out. But the Houses came into conflict on some question of procedure, and the Senate insisted on the amendment, so it was retained. The act was not signed by the Governor-General, but reserved for the Royal assent; that is, the British government will veto it.

A somewhat similar bill was brought in to establish preferential trade (so-called) with New Zealand, in accordance with an agreement made between Mr. Deakin and the late Mr. Seddon. Australia was to raise the duties on certain articles against all countries except New Zealand, which was to do likewise as regards the Commonwealth. The New Zealand parliament rejected the bill, so of course the whole scheme was then dropped.

The South African preference act is a real reciprocity treaty as far as it goes, duties being reduced on both sides. Two reports of the tariff commission were dealt with; those referring to spirits and agricultural machinery. In both cases alterations were made in the duties for the benefit of the local manufacturers.

A referendum is to be taken at the next election on the question of altering the Constitution so that the term of service of senators may begin on July 1, instead of January 1. At present elections have to be held in November or December, which is inconvenient to farmers, as it is harvest time in most parts of the commonwealth.

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The next election for the whole of the House of Representatives and half the Senate is to be held on December 12. When the House rose the state of parties was as follows: Ministerial (Deakin) 19, Opposition (Reed) 31, Labor (Watson) 25.

The Labor party is the only one with a definite policy. The principal planks of its platform are: Maintenance of a white Australia, nationalization of monopolies, old age pensions, tariff referendum, graduated tax on land values, restriction of public borrowing, navigation laws, citizen defense force, arbitration act amendment.

Deakin's followers are divided among themselves, some supporting most of the proposals of the Labor party, while others are opposing them. Their only common ground is the advocacy of increased protection to manufacturers.

The party led by Reed calls itself anti-Socialist. It includes both free traders and protectionists, who have agreed to sink the fiscal issue and oppose the Labor party. Mr. Max Hirsch is a candidate for the Wimmera, a large country electorate in western Victoria. He stands as an anti-Socialist. If there were a straight-out contest between him and the Labor candidate it is thought he would win, but as there are several other candidates, the result is very uncertain.

In the new South Wales state parliament, the local government extension bill has passed the lower house and is now before the Council. It provides that all municipalities shall impose a tax of one penny in the pound on land values. For any further revenue required it is optional whether the tax be levied on the improved or unimproved value of the land. Every municipality is to decide for itself by taking a referendum of the taxpayers.

This bill has encountered great opposition, and it is rather doubtful whether it will be passed this session. In addition to altering the incidence of taxation, it gives greatly extended powers to local governing bodies.

ERNEST BRAY.

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## NEWS NARRATIVE

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To use the reference figures of this Department for obtaining continuous news narratives:

Observe the reference figures in any article; turn back to the page they indicate and find there the next preceding article on the same subject; observe the reference figures in that article, and turn back as before; continue until you come to the earliest article on the subject; then retrace your course through the indicated pages, reading each article in chronological order, and you will have a continuous news narrative of the subject from its historical beginnings to date.

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Week ending Wednesday, Dec. 26, 1906.

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### Single Tax in Scotland.

The report of the parliamentary committee on land values taxation in Scotland (p. 895) reaches this country as apparently adverse to the measure. Upon examination, however, it proves to have been adverse only to the particular bill, and not to the principle. And, as to the bill, it reports against it because it is hostile to the principle. A minority report supports the contention of the landlords.

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As the report is summarized by the Edinburgh Evening News of the 14th, it appears that:

The main principle which, in the opinion of the committee, underlies the proposals to tax land values is the setting up of a standard of rating whereby the ratepayer's contributions to the rates is determined by the yearly value of the land which he owns or occupies apart from the buildings and improvements upon it, the object being to measure the ratepayer's contributions, not by the value of the improvements on the land to any extent, but solely by the yearly value of the land itself. A justification given for the adoption of the new standard is that land owes the creation and maintenance of its value to the presence, enterprise, and expenditure of the surrounding community. The value of the land is not created or maintained by the expenditure or exertion of its owner except in so far as he is a member of the community. It is well, therefore, the committee think, to select a standard of rating which will not have the effect of placing a burden upon industry. Hence the proposal to exclude from the standard the value of buildings and erections of all kinds and fixed machinery. To include these in a standard tends to discourage industry and enterprise; to exclude them has the opposite effect. If, then, the value of bare land apart from improvements be chosen as the measure by which to fix contributions to the burgh expenditure, the ratepayer will, it is alleged, be merely restoring to the exchequer of the local authority part of that which he has derived from it. Of this principle and of the reasoning on which it rests, the

committee approve. The direct effect of its adoption will apparently be to effect a complete redistribution of the burden of rating. The indirect effect will be to stimulate buildings and improvements, to bring more building land into the market, to lower rents, and to diminish overcrowding. To what extent the burden of rating would be redistributed by the adoption of the new standard must, it is apparent, be a matter of conjecture, inasmuch as no reliable data exists from which to form a just estimate of the value of land in Scotland apart from the buildings and improvements upon it. It seems to the committee, therefore, to be absolutely essential before the proposed new standard is adopted that such a valuation be made.

The question to which prominent attention was directed in the evidence was, whether to make such a valuation is reasonably practicable. The committee adopted the view that a considerable expenditure of time and money will be incurred in making the valuation for the first time, but as the amount and character of the aid required would vary in different burghs, depending not only on the number and character of the returns, but also on the skill and experience of the assessor, they consider that the question of additional assistance ought to be left to the discretion of each local authority. Whilst placing on record the opinion that in making the valuation regard must be paid to every restriction validly imposed on the ground and legally binding at the date of the valuation, they say that it should not be forgotten that the restrictions usually found in the title deeds of the property in Scotland are such that, although they may sometimes diminish its selling value, nevertheless they materially conduce to the amenity of the district and to the health of the community. Such restrictions seldom benefit the owner, qua owner, although they may enhance the value of neighboring land, the valuation of which will be accordingly increased, and the rating correspondingly heightened. The committee, therefore, reject the view that restrictions validly imposed on land, even if they tend to diminish its selling value, should either be disregarded or separately valued, and a rate imposed in respect of this value on the person maintaining the restriction. Consequently if a valuation such as the committee recommend be made, regard should be paid to restrictions validly imposed upon the land. . . .

Proceeding to summarize their conclusions, the committee express the view that the new standard of rating, based upon the yearly value of land apart from the buildings and improvements upon it, is sound and would prove advantageous; that to set it up by estimating the value of land apart from buildings is practicable, that in making the valuation regard must be had to all restrictions validly imposed on the land and to recent expenditure in preparing it for use, that exemptions such as are proposed in the bill are proper, but that to these exemptions ought to be added railways, canals, docks, piers, and harbors; that so far as both occupiers and owners are concerned the new standard of rating should be substituted for the present standard, and that within the category of owners ought to be included the owners of feu-duties whensoever created. The committee therefore recommend that the bill referred to them be not proceeded with, that a measure be introduced making provision for a valuation of land in both burghs and counties of Scotland apart from the buildings and erections upon it, and that no assessment be determined upon until the amount of that valuation is known and considered.

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#### British Politics.

The education bill, the subject of ten months' debate, was finally killed in the House of Lords on the 19th, by a vote of 132 to 52, through the Lords' insistence upon retaining their amendments rejected by the Commons (p. 895). In a speech in

the Commons on the 20th, the Premier, Sir Henry Campbell-Bannerman, repudiated the claims of the Peers to lecture the Commons, and stated that the government would withdraw the measure. Of the constitutional phase of the situation he said:

Is the general election and its results to go for nothing? It is intolerable that the second chamber, while one party is in power, shall be its willing servant, and when that party is emphatically condemned by the country it shall still be able to thwart and distort the policy which the electors approved. It may be necessary to submit for the moment, but neither the resources of the British constitution nor of the House of Commons are wholly exhausted yet. A way must and will be found whereby the will of the people, expressed through their elected representatives in the House of Commons, will be made to prevail.

According to the dispatches these declarations were received with prolonged cheering.

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Parliament was prorogued on the 21st for the holiday recess, to meet again February 2.

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James Bryce, Chief Secretary for Ireland, has been appointed Ambassador at Washington, to succeed Sir Mortimer Durand. Mr. Bryce, it is said, will come here as a commoner, and will be the first plain citizen to represent his country at Washington. Mr. Bryce is widely and favorably known in America as the author of "The Holy Roman Empire," and "The American Commonwealth."

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#### A Protest Against the Congo Horrors.

An open letter protesting against the conditions in the Congo Free State (pp. 871, 896) was addressed on the 25th, by a number of prominent citizens of New York, to the Secretary of State, Mr. Elihu Root. Among the signers of the letter were the Revs. Lyman Abbott, Henry Mottet, Wilford L. Robbins, George William Knox, Charles H. Parkhurst, John P. Peters, William R. Richards, Anson P. Atterbury and Percy S. Grant, and Messrs. William Jay Schiefelin, William H. Douglas, Charles A. Schieren, Spencer Trask, George Haven Putnam, Everett P. Wheeler, Robert C. Ogden, J. Pierpont Morgan, D. Willis James, R. Fulton Cutting, J. Cleveland Cady and W. J. Havemeyer. The portions of the letter given in the press were as follows:

Over a year has passed since the report of the Commissioners chosen by the chief Executive and virtual owner of the Congo to investigate conditions in that state was published. In spite of their natural desire to give all possible credit to their Sovereign, the Commissioners felt constrained to report the existence of measures and practices of flagrant inhumanity.

Among these measures and practices are the following:

1. The exaction of a labor tax so oppressive that many natives on whom it falls have little if any freedom.
2. Appropriation of land to such an extent that the natives are practically prisoners within their own territory.
3. The employment under authority of the government as sentries of cruel, brutish blacks, chosen from hostile tribes, who murder, pillage and attack the people for whose protection the government is avowedly established.
4. The abuse of the natives by white representatives of officially recognized companies.
5. The binding of little children to years of labor at