

adoption by the municipalities and the Provincial and National Congresses.

3. To promote the translation, publishing and distribution of books and pamphlets suitable for the propaganda of these doctrines.

4. To promote a South American Congress in Buenos Aires in 1916 and in other centres for succeeding years.

5. To promote the establishment of a consulting library in Buenos Aires and other centres of South America.

6. To establish a South American Review for the documentation of the movement.

7. To promote in the universities the study of this reform.

8. To promote the interchange of lecturers between the South American Republics.

9. To study and promote the reduction and abolition of Customs Tariffs between South American countries.

For each unit in this great latent Federation of South America, the problem planted by the South American Single Tax Committee is of capital importance.

And in proportion as its solution progresses, and in more and more vitalizing currents is felt the pulse of the generous currents of a common economic life, then upon sure and enduring bases will be established our continental solidarity.

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We have read many interesting appreciations of South America. But it is evident we shall never understand our South American neighbors unless we take into account the very legitimate and praiseworthy aspirations and activities revealed in the above document.

The recent Free Trade treaty between the Argentine and Paraguay; the negotiations under way for similar treaties with the other adjoining countries, Chile, Bolivia, Uruguay and Brazil; the action of the Argentine government in stopping further sale of public lands and offering them only on lease; the land tax legislation adopted by the Provinces of Buenos Aires and Cordoba; and the land tax bill introduced into the National Congress by five of the leading members of the Government Party, are unmistakable signs of a new economic conception and policy outlining itself in the most progressive South American nations, all tending to free production and free trade, two fundamental conditions of internal prosperity and international good will.—EDITOR SINGLE TAX REVIEW,

## British Labor Party for Land Value Taxation

FOLLOWING are the resolutions carried at the annual conference of the British Labor Party at Manchester, January 25, 1917:

1. "That the whole system of land taxation should be revised so that effect should be given to the fact that the land of the nation, which has been defended by the lives and sufferings of its people, shall belong to the nation and be used for the nation's benefit.

2. This Conference, recognizing that the huge national expenditure, caused by the war, has to be met by increased taxation, declares that those who claim the ownership of the land of the country should be required to make a special contribution towards its defense. It therefore calls upon the government to impose a direct tax on land values in the next budget, and, to enable this to be done, to use the powers conferred by the Defence of the Realm Act to compel all owners of land to furnish an immediate declaration of the present value, extent, and character of all land in their possession.

"This Conference affirms that such a tax, in addition to providing a large amount of revenue, would open up the land to the people, increase the production of home-grown food, and thus materially reduce the prevailing high cost of living, tend to raise wages, and lessen the evil of unemployment which threatens at the close of the war."

## Land Tax Policy of the Sao Paulo Government, Brazil

IN his financial statement before the Sao Paulo State Congress, at the close of the sessions of 1916, the Finance Minister, Dr. J. Cardoso de Almeida, made the following declaration of policy, with special reference to the new Land Tax which he had incorporated into the budget of 1917:

"The Land Tax, already introduced, may furnish valuable material for the complete reform of our present tax regime.

"Giving all its attention to this problem, the government commissioned Dr. Luiz Silveira, a high functionary of the Secretary of Agriculture, to study the methods adopted in the Argentine Republic and Uruguay, for collecting this tax. In the excellent report\* presented by Dr. Luiz Silveira, he expresses with clearness and judgment the result of his observations and studies.

"It is demonstrated in this work how the causes of the small success of the Land Tax in some States of Brazil and in various countries have been overcome by means of an ingenious method of valuation and registry, which provides a sure and equitable collection and a good return.

"The subject is being carefully studied here; and in a short while the government will be enabled to propose to the competent authority the measures necessary for a good and regular collection of the Land Tax, which is destined to replace, to manifest advantage, the tax on exports and to serve as the basis of the reform of our tax system."

"THE Land Tax is finally paid by the increased production which it promotes."

DR. ELEODORO LOBOS

Ex-Minister of Agriculture, Argentine Republic.

\*"The Land Tax in the Republics of the River Plate," by Dr. Luiz Silveira. This important work is reviewed elsewhere in this issue.—EDITOR.