

The Single Tax.

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"If we would have a healthy, a happy, an enlightened, and a virtuous people—if we would have a pure Government, firmly based on the popular will and quickly responsive to it—we must strive to raise wages and keep them high."—Henry George, "Protection or Free Trade."

TO LAND REFORMERS.

The Executive of the Scottish Land Restoration Union appeal to all sympathisers throughout Scotland to become members of the Union. Minimum Annual Subscription, 1s. A Subscription of 2s. 6d. secures membership of the Union and a copy of the *Single Tax*, post free, for a twelvemonth.

During the month of September, open-air and indoor meetings have been held at Maryhill, Kinning Park, Govan, Chryston, Coatbridge, Clydebank; and at the opening meeting of the Glasgow Branch of the Highland Land League, which was quite a success. The Rev. J. M. Cruickshank, Mr. John Murdoch, Councillor Burt, and Mr. J. Paul were the principal speakers.

There are a number of excellent pamphlets on hand at the Office, 45 Montrose Street, which we shall be glad to forward at special rates for sale or distribution. Friends who desire to be informed on the land question, or to assist others to that end, could not do better than invest in an assorted number of the pamphlets published by the Union. For sample copies and terms apply to the Secretary.

To Secretaries of Political and Social Reform Organisations the Scottish Land Restoration Union Lecturers are open for engagements for indoor meetings during the coming winter months. Address—The Secretary, Scottish Land Restoration Union, 45 Montrose St., Glasgow.

PRESS PROPAGANDA FUND.

With the advent of the *Single Tax*, fresh financial responsibilities have been incurred. We have appealed to our members and sympathisers for assistance to enable us to cope with this extra work. The Executive of the Union invite all friends of Land Restoration in Scotland to subscribe to this Press Propaganda, and so enable them the better to carry their gospel into the highways and byways of political and social reform movements.

THE LABOUR PARTY AND THE SINGLE TAX.

MR. FRANK SMITH, L.C.C., is the adopted Labour candidate for Tradeston, and the Labour Party of the Division "seek the support of Single Taxmen because FRANK SMITH is secretary of the Committee for the Taxation of Land Values." Well, we heard Mr. SMITH the other night addressing the constituency, but he never mentioned the Single Tax remedy. Of course, he did not mention any particular remedy. "The Liberals must solve the burning social questions of the day," he said, "or get out of the way and permit the Labour men to do it." But how the Labour men were going to do it Mr. SMITH did not say. One thing is certain—they are not, as a party, in favour of the Single Tax. The Liberals, on the other hand, have declared that "the land belongs to the people, and that the values or rent should be taken for public purposes only." True, they are not yet as a party over anxious to give effect to this declaration, but that is because of the apathy or indifference of the masses on the question, including the members and leaders (particularly the latter) of the Labour Party.

The important point to Single Taxmen is that the Liberals have adopted the Single Tax as a plank in their platform, and from that plank the question can be ripened and brought home to all who stand on the other planks and in the highways and byways of Liberalism generally. The Labour Party, on the other hand, refuse to put the Single Tax on their list. They are in favour, they say, of "taxation to the extinction of all unearned incomes." But, that denotes to us either too much or too little. If the canons of taxation be applied to the "extinction of all unearned incomes," then there is no need whatever for any of the other numerous planks of their platform; for if ALL "unearned incomes" be taken in taxation then the problem will be solved, for no one will have more than the income he or she has earned, and when everyone gets only that which they earn the workers will have and enjoy, and the idlers alone will be wanting.

But how is this principle of extinguishing unearned incomes by taxation to be applied? To write down this mere abstract statement—the end to be attained—as a serious political proposal is bad enough; but to put it as against the remedy of the Single Tax is—well, one of these things called "red herrings." We do not say that this is done intentionally—far from it—but that is what it is all the same.

The Single Tax, we claim, would, besides putting us in possession of the values of land, free us from the fetters of land monopoly; and its application involves a mere change in the incidence of taxation. A graduated income tax—the other practical taxation proposal, and one (tell it not in Gath) which is more approved of both by the official Liberals and the Labour Party—is a decent enough method apart from the Single Tax: that is to say, it may be more preferable to indirect taxation, but that is all that can be said in its favour. It is a conservative proposal, and singularly weak as a lever to assist the masses.

It is admitted that the largest capitalistic incomes are made up partly by the earnings of the factory workers, dockers, mill operatives, and sweated labour generally. To take in taxation any portion of these incomes, while it may relieve for a time industry from some of its burdens, will not benefit the poorest, whose earnings go to swell and sustain them. These tributaries will continue to flow on, undisturbed,

through the present economic channels of inequality. The economic basis of society to-day is private property in land. This is the bottom wrong; and so long as it is recognised every public improvement and every social betterment can only go to increase the value of land; rent will advance at the expense of wages; and, in anticipation of a future increased value, desirable land will be held out of use at fancy monopoly prices.

This land speculation is the first check to production, and until it is destroyed we will have to face a labour problem and a scarcity of opportunities to employment. The Single Tax falling on the value of all land, will, besides providing a public revenue from a purely collective product, force this land into the labour market at its true economic value by destroying the interest of its owner as a rent collector. It will thus open up to all on equal terms every desirable acre of land. This is its chief recommendation as a solution of the labour problem, and it is because of this that it is destined to be the chief corner stone in the new social fabric. A graduated income tax is only a tax. Its function is simply to provide a revenue. It does not disturb the economic relationships of wealth production. It does not add to the sum total of opportunities to labour. It merely takes from the big capitalist, as such, and hands it over to the landlord (possibly the same individual) in the shape of increased rents elsewhere.

Yet our Socialist Labour Party prefer an extension of this old-time delusion to the revolutionary measure of the Single Tax; and they ask Single Tax men to come over to their side. As a solution of the labour problem they offer us the "whole hog"—collectivism—the ownership and control by the state of the whole means of production and distribution of wealth." Well, we are not prepared to deny that under such a system, the labour problem as we have it, or undeserved poverty, would exist. But to say that social wrongs would cease under collectivism does not prove that anything other than collectivism will not abolish social wrongs. And how are we to secure collectivism—how are we to get there? This is the pregnant question that must be answered. To pass resolutions even at Trades Union Congresses in favour of socialism, or, for that matter, by Parliament itself, will not solve the difficulty. Our aims and ideals must find expression in one or more concrete proposals. Collectivism, moreover, cannot be manufactured. It must be a growth if ever it should be established, and, meantime, what have the Labour Party to offer us? Anything or everything but the Single Tax.

Yet Mr. KEIR HARDIE, in a recent speech, appealed to Single Taxers to come over to their side now, and we could decide in Parliament whether the Single Tax was to have a first innings. Well, we have no faith in such a notion. We believe in educating the constituencies first; and this, as a matter of fact, is Mr. KEIR HARDIE'S own policy. The Labour Party can assist enormously in this propaganda work of spreading the light on the Single Tax, and when they resolve to do so, they may with some degree of confidence seek the co-operation and support of Single Tax men, but not till then.

"Rent is robbery and so is interest," we are told by this Labour Party, and that this system they mean to destroy. How? Let us glance at their first serious attempt, as embodied in Mr. KEIR HARDIE'S bill to buy out the mineowners. He proposes to stop their royalties for a consideration of

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