

Subscription 50¢ a year.

Single copies 10¢

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EQUAL INJUSTICE

It is a curious trait in human nature that when people revolt against oppression or injustice they first demand a 'fairer' distribution of the evil complained of. Their attitude towards unjust taxation illustrates this tendency; instead of insisting on public authorities obtaining their revenues from the publicly-created values of land they plead for the burden to be more evenly distributed by making some persons or districts pay more and reducing the payments of others. Reflecting this tendency, a paternal Government is now carrying out a new and costly valuation which will lead to a redistribution of the unjust burden of the local rates, and through its cost, an increased burden of national taxation.

Nothing yet attempted for equalizing incomes or taxation can solve the problem of poverty. Wherever poverty exists there are neglected opportunities for the production of wealth and the useful employment of people, neglected because land (the source of wealth) is privately owned and can be withheld from use when that is convenient or profitable to the owners. The value of these opportunities varies considerably, but the first step towards abolishing involuntary poverty is to make all natural opportunities (land) available by making land-holding unprofitable. -- Porcupine (Manchester), August 1951.

THE SQUARE DEAL

Authorized as second class mail
Post Office Department, Ottawa.

Published bi-monthly by the Henry George Society
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48 Fulton Ave., Toronto 6 Ont.

ECONOMICS MADE ENTERTAINING

THE WONDERFUL WEALTH MACHINE, by Phil Grant. The Devin-Adair Company, New York 10, 1953, \$4.50.

Marshall Crane says in The Henry George News: "Phil Grant is a politico-economist, but he is an advertising man, too, an old hand at getting ideas through the human skull with a minimum of pain. In this operation he has employed plenty of laughing gas. His points are driven home by several dozen (84) very amusing and pertinent cartoons, the product of his own pen."

"The Wonderful Wealth Machine" is divided into no less than 108 chapters, each of which is easily grasped in a short sitting, but definitely advances the explanation. His chapter headings are arresting; a few are: --

3. Who is in Favor of Poverty. In which, through the process of elimination, we seek to single out the villain.

13. The Meaning of Labor. In which we discover that more than a lunchpail, overalls, and a union card is required to make a laborer; and jigsaw-puzzle piece number four is added.

77. Monopoly. In which the nature of monopoly is observed; various types of monopoly are examined and government is seen to support monopolies while pretending to destroy them.

85. Free Land. In which pushcarts, pitchmen, miniature golf and bootlegging coal mines prove the value which attaches to free land.

103. Crime, an Economic Creation. In which juvenile delinquency, prostitution and crime rate in general are shown to increase as a result of our present crime prevention methods.

While there is considerable humor in the book, it never gives the impression of having been dragged in for its own sake -- it arises naturally from the impact upon a fresh, inquiring mind and cheerful soul of a subject of the highest human interest and the absurd fallacies which cluster around it.

By special arrangement with the publishers, and in accordance with their practice of selling economic works without profit, the Robert Schalkenbach Foundation and The Henry George News (both at the same address, 50 East 69th St., New York, N. Y.) are supplying copies at \$3.50.

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We have been forgetting the difference between government by the people and government by the department. -- Viggo Starcke.

FRANCE FACED WITH THE NEED FOR RADICAL FISCAL REFORM

Max Toubeau

The Burden of Indirect Taxation

The need for fiscal reform in France is felt more and more. Everyone calls and clamors for it, but from this to general agreement on how the reform is to be realized a vast field of confusion extends.

In 1948 the French Parliament passed a law instructing the Government, before 1st January, 1949, "to recast the whole body of fiscal codes and texts, so as to reduce the number of imposts, duties and taxes; to regulate and standardize the rules of their application; simplify the formalities required of taxpayers; and co-ordinate the procedure of registration, collection and settlement of claims." Following this law came the decree of 9th December, 1948, which by its first article abolished all direct taxes then existing. Happy prospect! But by its second article it brought them back again, with the exception of a tax on some kinds of corporations (mainmort) under a form scarcely differing from the previous one. It established a schedule of taxation to which everybody is liable, set out in two parts: --

- (1) A proportional tax based on the previous taxes on property built on or vacant, and on the profits of industrial, commercial, agricultural, etc. undertakings.
- (2) A tax on total declared income, exempting incomes under 120,000 francs.

As for indirect taxes, these were not taken into consideration, although France is, after Russia, the country in which indirect taxes constitute the largest proportion in the State budget. A Finance Minister admitted publicly last year that in France about half the price of each article was made up of taxation.

M. Daude-Bauce1, the sturdy Editor of Terre et Liberté, has on several occasions given an account of the burden of direct and indirect taxation, respectively, upon the French taxpayer. Since the liberation, the annual indirect taxation per head has increased from 4,250 francs in 1946, to 9,775 in 1947, to 15,500 in 1948 and to 23,650 francs in 1949. During these years direct taxation per head rose annually from 1,963 francs in 1946, to 5,802 in 1947, to 8,082 in 1948 and to 11,850 francs in 1949. In 1949 the total burden of all taxes was per head 35,500 francs, of which 66.62 per cent was indirect and only 33.38 per cent direct.

But if, in France, the direct taxes retain a relatively modest position beside their greater companions (the much more imposing though veiled indirect taxes) what can be said of that kind of direct tax with which we are particularly concerned: the tax on ground alone, on the value of landed property apart from developments? At the present time this tax occupies a place trivial indeed among the other direct taxes. During the discussions in the French National Assembly in July, 1949, it was said again and again that the revenue from undeveloped land had fallen so low -- a milliard and a half in 1948 compared with an ordinary budget of 610 milliards -- that its collection, which involves for the Exchequer, difficult calculations of hypothetical "location value" had become a waste of labour. In the opinion of some supposedly wise persons the obvious solution is to suppress the tax altogether; and this has been partly carried out.

Pre-Revolutionary Doctrines Recalled.

We are certainly very far from the ideas which prevailed in France in 1790, at the outset of the Great Revolution. At this period the influence of the Physiocrats, whom Henry George afterwards recognized as his predecessors, was dominant. Doctor Quesnay and his friends had prepared men's minds to accept the principle that the "net revenue" (rent) should be the fundamental and sole basis for State revenue. The French Revolution of 1789 was preceded -- as is well known -- by an inquiry in town and country, lasting several months, to obtain the people's opinion on taxation. These opinions were finally recorded in what have been called the Cahiers des Etats-Généraux. Study of these exceedingly important documents reveals that the immense majority of those who expressed their opinion were in favour of: --

- (1) The abolition of indirect taxes.
- (2) The abolition of taxes on the movement of goods (or internal Customs duties.)
- (3) The substitution, for the previous direct and indirect taxation, of a tax on ground alone. The record books of some provinces demand the Single Tax (impôt foncier unique) which Turgot, Finance Minister to Louis XVI, had favoured.

The Constituent Assembly, of which the Physiocrat, Dupont de Nemours, was a member, was influenced by these demands. It voted the law of 23rd November - 1st December, 1790, which established a land tax on a basis which was in fact very uncertain (the valuation of net income instead of land value), but which nevertheless might have secured for the French fiscal system a future development quite different from what it has become. According to estimates at the time, 340 millions of a budget of 300 millions would have been supplied by the land-tax.

But war and internal convulsions checked all projects for methodical administration. Then came financial crisis. When the counter-revolution had done its work, the indirect taxes, which the Constituent Assembly had abolished, reappeared under Napoleon's regime, with the name (soon to become unpopular) of Droits Réunis or combined taxes. The Restoration of the monarchy changed the name again, but kept the substance. Indirect taxation was extended more and more while the land value tax, which the men of the Revolution had wanted, correspondingly shrank, to the profit of powerful land monopolists.

The Neo-Physiocrats and Henry George

But this does not mean that the counter-revolution in France went forward without any protest on grounds of principle. From time to time thinkers arose to criticise "bad taxation". During the first half of the Nineteenth Century, Bastiat, Paul Louis Courier and Proudhon recalled their fellow-citizens' attention to the principles of sound finance and the conditions of a truly democratic regime.

During the second half of the Nineteenth Century, Albert Maximilian Toubeau, father of the present writer, published in Paris his work on Metric Assessment of Taxation. In this he advocated replacing the direct and indirect taxes then in force, by a tax on ground alone, in both rural and urban districts. This reform he saw as the first condition of all social improvement. In France, he considered, where peasant proprietors do not occupy such a large proportion of the agricultural land as generally supposed, and where town rents are excessively high owing to land speculation, a fiscal revolution to adopt the "metric tax" would ensure the reign of justice, leading to abundance of goods and progress in all spheres.

As soon as they became acquainted with Henry George's works, Albert Toubeau and his friends, notably Eugene Simon and Auguste Desmoulins, communicated with the author of Progress and Poverty and in 1889 (the centenary of the French Revolution) organized in Paris an "International Congress for Agrarian and Social Reform." At this the renowned American philosopher presided and the proceedings, including the address of Henry George, were published in full in La Revue Socialiste in the same year.

The premature death of Albert Maximilien Toubeau, which occurred in February 1890, evoked articles in Henry George's paper, The Standard, deeply deploring the event. It had indeed the effect of interrupting the work of French Single Taxers for a number of years. In 1912 and 1913 Georges Darien and Joseph Fels made an effort, by means of a "French Single Tax League", to revive the suspended teaching, and a few pamphlets with quotations from Henry George and Albert Toubeau were

published. But, as the French delegate reminded the 1949 International Conference at Swanwick, it was only in 1924, and thanks to the inspiration of the so-much-lamented Sam Meyer, and Daudé-Baucel and Charles Gide -- the eminent professor of political economy and apostle of co-operation -- that the Ligue pour la Réforme Foncière et le Libre Echange was formed. The bi-monthly review Terre et Liberté became the voice of this organization

Georgist Propaganda in France

From 1924 to 1939 the Ligue carried on very useful work. Terre et Liberté published matter of great interest and the ardour of supporters was maintained by periodical meetings. But circumstances then became unfavourable to the undertaking thus hopefully begun. The second World War kept Sam Meyer and Daudé-Baucel from their work of propaganda. As soon as the enemy occupation began Terre et Liberté ceased publication. Finally, Sam Meyer was murdered by the Nazis.

Thus, when Daudé-Baucel, with the help of Anglo-Saxon and Danish friends, started to publish Terre et Liberté again in 1945, he performed a resurrection, even though the paper reappears in very modest style and its printing is reduced to the minimum imposed by post-war difficulties. All the same, in the present turmoil it is surely necessary that earnest men should from time to time, one would like to say monthly, warn their fellow-citizens of the false steps that are being taken, even against their wishes, in the matter of taxation. That is why we hope that the help so generously given by our friends of the International Union to Terre et Liberté until, by the number of its subscribers, this periodical, the only one in France working for our common cause, will have an assured future.

Towards a New Land Valuation

By force of habit, taxpayers allow themselves to be "plucked" without realizing it, or at least, with as much resignation as if they do not realize it. Hence the extension of indirect taxation. When a new Government comes into power, the method it finds most convenient (as it thinks) to provide for the rising tide of public expenditure is almost always to give a supplementary "turn of the screw" to existing taxes. Even if it wanted to embark on radical reform it would probably have no time to carry this through. Nevertheless, some promising tendencies can be seen in certain political quarters. In 1925 MM. Morizet and Sellier, Mayors of Boulogne-on-Seine and Suresnes, respectively, proposed the adoption of a tax on land values to take the place of other local government taxes. It was this which inspired Daudé-Baucel to write a recent article,

for those who think our ideas Utopian, "From Utopia to Presidency of the Republic.

Among the taxes which local authorities have optional powers to introduce in place of town dues (octroi) there has been for some years past a tax on the selling price of land when it changes hands. But the number of local authorities having recourst to this tax is insignificant. This shows how necessary it is to disseminate those principles which will make clear to the people truths of which they are ignorant, and remind them of traditions they have forgotten. If their representatives are to act, it is necessary for the people themselves to be convinced and see that the action is effective. Unless the philosophic and moral appeal is renewed generation after generation, the most important victories of the human spirit will fall into oblivion.

Recently, under the signature of M. Henri Queuille, the French Government published a decree, dated 17th April, 1951, fixing 1st January, 1952, as the day for coming into force of the revised valuation of property consisting of bare land. This was begun several years ago, the previous valuation having taken place in 1912.

Conclusion

We ask ourselves what is likely to result from the publication of these valuations. Will some Finance Minister be tempted to replace some especially injurious taxes by a tax on the value of land alone? The benefits of such a tax, in the form of increased production and a stimulus to trade, could not fail to be speedily felt. The near future will show if a Finance Minister can act in this way.

Meanwhile, few though they may be, those in France who advocate land and tax reform by means of the progressive extension of a tax on the value of land only, rural and urban, remain true to their ideas. They are convinced that under the pressure of events in this and other countries, the old way of favouring the selfish and complacent will inevitably be abandoned. And, once for all, with the help of science, the victory of justice which is the victory of liberty will be won. The progress already made in this direction by our Danish friends sustains our hope and stimulates our efforts. -- Original in Terre et Liberte, Jan-Mar. 1953. Translation published by the International Union for Land Value Taxation and Free Trade (International Conference paper)

Rent is the revenue-cloth in accordance with which the expenditure-coat should be cut. -- Sir George Fowlds.

RETROGRESSION IN BRITISH COLUMBIAHerbert T. Owens

Municipal Statistics for 1951 have been issued by the Department of Municipal Affairs of British Columbia. There are now 102 municipalities in three categories: 35 cities, 28 districts and 39 villages. Of these, 54 municipalities, including Vancouver, exempt improvements 50 per cent and 18 exempt them more than 50 per cent. 30 municipalities tax them more than 50 per cent.

The District of Spallumchen is the only one entirely exempting improvements -- the village of Kinnaird, which also exempted them in 1950, is shown blank in the present tables. New Westminster exempted improvements 85 per cent, Prince George 80 per cent, and Nanaimo 75 per cent. Of the Districts, Coquitlam exempted improvements 70 per cent, Salmon Arm and West Vancouver 60 per cent and Kent 55 per cent. Of the villages, Campbell River exempted them 75 per cent, Lytton 80 per cent, Marysville 72 per cent.

In 1950 75 municipalities exempted improvements 50 per cent or more while 26 taxed them more than 50 per cent.

(British Columbia illustrates the evil of misrepresentative government. Year after year Councils, unduly influenced by land speculators, have increased the burdens of the home owner and made land speculation easier. It is many years since a vote of electors has been taken in any B. C. municipality on the question of the exemption of improvements; every such vote which has been taken was in favor of complete exemption. How different from Australia and New Zealand, in which the electors have control, and every year more municipalities join the number of those exempting improvements. -- Ed.)

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There is an oil boom here now. Dozens of companies leasing large tracts, exploring and drilling, hiring local men at high wages and bringing in crews and machinery from outside. Land owners and speculators are reaping a harvest and incidentally strangling the town. -- Urquhart Adams (Peace River, Alta.) in a letter to the Editor. (The situation in Alberta is not unlike that in Venezuela some time ago. Each country has derived so much revenue from oil that taxation could be lowered. But since land was monopolized and insufficiently taxed the only ones to benefit much were the landholders. -- Ed.)

I never thought God picked any favorites -- Harry S Truman.

THE FIRST COMMANDMENT

Ernest J. Farmer

Most people, if asked to quote the First Commandment, would quote the third verse of the twentieth chapter of Exodus: "Thou shalt have no other gods before me." But according to the twenty-eighth verse of the first chapter of Genesis there was a still earlier commandment given to mankind: "Be fruitful, and multiply, and replenish the earth and subdue it; and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moveth upon the earth."

Man was created with impulses and desires which led him to obey this commandment not only willingly but eagerly. While his tools and weapons were still of the most primitive types he had established footholds upon all the continents and many scattered islands. He had learned to prey upon the largest land animals and had domesticated creatures much more powerful than himself. Before even discovering the use of iron he had developed in at least three widely separated areas civilizations in each of which thousands of square miles were well cultivated and supported populations well up in the millions. He had constructed important irrigation works. He had even made a beginning at scientific investigation. When he had discovered the use of iron, well over 3500 he had the physical and technical equipment to "replenish and subdue the earth" to a greater extent than he has yet done, well within a thousand years, more than 2500 years ago.

But even now the earth is far from being subdued. Indeed, man has lost control of areas which he mastered hundreds or thousands of years ago. In the jungles of India, Malaya and South America there are buried cities in which hundreds of thousands of people once lived. In classic times Spain had a population possibly twice as large as at present, and there is little doubt the people were happier and more prosperous. In the parts of the world which are most often spoken of as being "overpopulated" much of the land is unused and what is used is only half as productive as it could be made. Brazilian authorities state that less than two percent of the food-producing capacity of that country is being used.

The chief obstacle to man's conquest of the earth has been man himself. The great majority of mankind, from the earliest dawn of history, have been tolerably good citizens, willing and expecting to pay their way with their own labor. But there has always been a troublesome minority of inferior,

defective, infantile types; lacking the industry and integrity to be good citizens; bullies, robbers, cheats, thieves. The whole aim of such characters is to live parasitically by the labor of others, and to dominate them by force and fraud to that end. In all parts of the world some of these inferior types have been so far successful that they could give their whole time to cultivating the arts of violence and chicanery. The honest workers, whose main efforts must be devoted to productive labor, are at a grave disadvantage in coping with such types. Even when the honest men have organized themselves, formulated laws and established courts of justice, the thieves have distorted the laws and corrupted the judges.

The thieves and robbers, to compensate for their own inferiority, have pretended to be a superior class; just as in the lingo of the underworld a criminal is called a "right guy" and an honest worker a "square", "sucker", or "boob". In many cases where they have been so successful as to rob the workers of the greater part of their earnings and so reduce them to poverty, they have been able to impose upon the minds of their victims, who came to regard the inferior types as the better. So the word "aristocracy", which by its derivation should mean "rule of the best", came to be applied to groups of degenerates, and one of the most contemptible of mankind is often designated "the Great".

In many parts of the world the robbers pretended to own men, buying and selling them like chattels. Defying the Old Testament law which made stealing a man and selling him as a slave a capital offence, they sometimes destroyed whole villages, killing those who made the bravest resistance and also the weaklings, and carrying off the rest, in many cases working them to death in a few years. When hapless Africans were being kidnapped and sold as slaves in America, it was estimated that for every two slaves landed in American ports at least three died on shipboard, and at least ten persons were killed in raiding the villages or died en route to the coast. In America these slaves were used to lower the standards of living of the free white workers, shortening their lives. Even now, ninety years after President Lincoln's proclamation emancipating the slaves, the white workers of the former slaveholding States have not recovered from the injury done them. The slaveholders' title to the slaves, based upon a capital crime, was of course invalid; but under guise of "protecting property rights" the slaveholders procured the passing of statutes making it an offence punishable with two years' imprisonment to speak against slavery or to have in one's possession printed matter opposing it.

Worst of all, the robbers pretended to own the land on

which and from which all must live. In Britain, Ireland and other countries they forced great numbers of people off the land on which their ancestors had lived for generations, and which their labor had made fertile, so that countless thousands died before they could find new homes. Other thousands were forced into city slums, where they lived under such appalling conditions that deaths were double the births. Often they incited those whom they had robbed of their natural rights to support them in wars by which they might seize the lands of other worthy people, allowing their accomplices a small share of the plunder and soon depriving them of that much.

As the robbers consolidated their power they became land-lords. They instilled superstitions into the minds of the people. Nothing is plainer than that there is no authority competent to confer ownership of land upon any person or group. Governmental authority over land is a trust, to be so administered as to guard the equal rights of all to use the land, and to safeguard the right of each man to enjoy the product of his labor. But these land-lords persuaded many people that they owned the land. In a number of countries the landlords were worshipped as gods. Even in nominally Christian countries the second syllable of land-lord is commonly used in addressing Deity. The landlords corrupted the Christian churches, whose Founder denounced all forms of oppression (especially the greater ones) so that many of them became mere organizations for the perpetuation of existing injustices. Even where the churches are least perverted, it is the settled policy of many churchmen to make a great show of courageously combatting minor evils, but to deprecate any attempt to mitigate great evils.

The landlords have perverted the teaching of the universities. In most of these (happily not all) the science of economics, which shows the way to prosperity and freedom, is not taught. In its place is a system of specious arguments upholding the worst existing abuses.

By making land (in defiance of the teaching of the old Testament) subject to barter and sale the landlords have many of the honest workers, making them acquiesce in the system of oppression and robbery. Many men, obtaining possession of a little land for the purpose of living on it and cultivating it, have been led to sacrifice all other aims to that of getting possession of far more land than they could use, so as in time to be able to join the ranks of the robbers.

By such means -- the ramifications of which could not be described in a library of moderate size, the defective

human types have so hampered human development that at present only a small part, certainly less than one-fifth of the capacity of the earth to support healthy, happy human beings is being utilized.

Human beings cannot increase their numbers as rapidly as can most organisms. But how rapidly they might have subdued the earth is shown by the history of the United States of America during the years 1790-1860. The technical equipment of the people who partly colonized the unused areas of the country at that time was not greatly ahead of that of their ancestors a thousand years earlier. Their advance was not achieved without artificial hindrances. Landseekers had to journey painfully through many, often hundreds of miles of country with the most primitive roads or none at all, past land forestalled by land-grabbers, to find a place where they might live and work without paying tribute to landlords. They had to go far from where they might have had the help of friendly neighbors. Many died of the hardships of the journey; many died of privation and overwork before they could establish themselves; many, especially women, went insane, chiefly from loneliness. Many were slaughtered by Indians, once friendly but turned into enemies by white men who greedily grabbed their lands. But there was land, however difficult of access -- free land. In 70 years the population of the United States increased, almost without immigration, from less than four millions to 32 millions, more than eightfold. At this rate of increase, were it universal and sustained, the present population of the earth would increase to ten billions within 50 years.

The greatest food-producing areas are in the tropics. Whatever obstacles there may have been in the past to the conquest of the tropics -- excessive heat with high humidity, insects and tropical diseases -- these can quickly be overcome by modern scientific methods. There is hardly any part of the world where there is vegetation where there is not now some indigenous population, managing to exist with primitive techniques. Where a few primitives can exist with difficulty, many, with modern techniques, can live in comfort.

A few years ago a Mennonite organization tried unsuccessfully to establish a colony in South America. Their failure was generally ascribed to their unfamiliarity with tropical agriculture and with tropical diseases. But the real reason was the land monopoly which forced them to settle far away from local inhabitants who might have given them aid and guidance. Official corruption was another hindrance.

During the last decade fair progress has been made in

Bringing the waste spaces of the earth into cultivation. A reasonable estimate is, that at the present rate of increase the world's population would double in 70 years, and reach ten billions by the year 2100. Just now, this increase is not lowering general living standards. It is not without danger. With the economic system as it is, in Canada and most other countries, the end result would be universal misery and destitution, which indeed would prevent the present rate of increase from being maintained for long. As every economist knows, this population growth would increase the rent of land in greater proportion than the increase in population and production; this would place greatly increased power in the hands of the landlords, who (as experience teaches) would inevitably misuse this power to check production.

But economic systems need not remain the same. The teachings of the Old Testament prophets, and of Christ, are having a slow but cumulative effect. The Christian teaching emphasizes as no other philosophy ever did, the worth of human life. No matter how much this teaching is corrupted, something of the thought shows through. An eighteenth century satirist restated the Ten Commandments in a way which accorded well enough with the standards of the ecclesiastics of the day, the sixth reading:

"Thou shalt not kill, but needst not strive
Officiously to keep alive."

There are still plenty of churchmen who find this modest statement sufficient; but more and more are coming to feel that perhaps it is not enough to refrain from knifing or poisoning people, but that it is well to take some responsibility for seeing to it that they are not robbed of the food that they need to keep them alive.

In the early nineteenth century the ruling classes of Britain, lay and clerical, were little more merciful than those of Russia today. The people under their rule were worse off. Tory landlords and ecclesiastics persecuted the Baptist and Methodist ministers who preached a less diluted Christianity. But the preaching of the "Dissenters" had a profound effect, if not on their persecutors, on the descendants of the latter. The British governments of the last half-century have not been wise, but have been tolerably humane in intent. Italy has come a long way since Roman patricians killed slaves to feed to their lampreys, in the belief that human flesh gave the fish added flavor. Even in far-off India the improvement in the lot of the "untouchables" is largely due to the influence of Christian missionaries.

Marxist teaching has also had its effect. While the USSR shows the peril of Marx's idea of the "dictatorship of the proletariat", Marxism is not altogether to be judged by Russia,

any more than Christianity is to be judged by the Spanish Inquisition. Marxists have shown that people in extremity, if they can do no better, can at least change masters.

Above all, the teachings of the scientific economists, culminating in Henry George, have shown the way to a full conquest and replenishment of the earth by mankind. Henry George's principles have received practical application in only a few countries, and in a partial and insufficient way; but the results have been amazing. Denmark was transformed, in a couple of generations, from a nation of despondent, poverty-stricken people to the happiest nation in Europe. New Zealand, a backward colony, losing population at the rate of thousands a year, became in a couple of decades the most prosperous country in the world. Israel, overrun with destitute and in many cases diseased immigrants, has in a few years achieved a standard of health above that of Canada. Israel has, indeed, applied socialistic methods extensively; some of these might not have succeeded where national and religious feelings were weaker; but the total effect has been phenomenal.

The defectives have done everything possible to explain away and lie away these achievements. But, as an ancient Scotch proverb says, "Facts are chiefs that winna ding."

OTTAWA NEWS

Lorna M. Rice

Our study courses are now half way through our second course, which covers the two books Protection or Free Trade and Social Problems.

As an additional activity our group collected \$75 to help finance the brochure now being prepared by the Montreal committee for distribution to the provinces of British Columbia, Saskatchewan and Alberta, and to various municipalities of those provinces. It is also understood that additional copies will be available for the various Henry George groups.

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A puzzling and exasperating feature is the attitude of the churches and of ministers as individuals. They may not know the first thing about elementary economics, but they profess to be teachers of the law: "Thou shalt not steal", and yet ignore the colossal thefts that are going on under their noses -- thefts of the people's rights in the land and of the fruits of the land, and thefts of the people's earnings through tariffs, and by other forms of taxation and by extra profits concealed in taxation. -- A correspondent in The Standard (Sydney), March 1952.

NOTE FROM SOUTH AFRICA

The English-speaking people here are most apathetic. The Afrikaners (Dutch) take far more interest in political questions so I think our present Government will get into power again next April. Then South Africa will be a good country to get out of.

Young farmers' sons can now get no land to farm on so come crowding into out towns, with their sisters, to get work in our factories, etc. They then get an inferiority complex and it gives them a bit of an uplift to think that they can still look down upon our colored people. They "think with their blood", while our young English-speaking people don't, won't or can't think at all. -- Mather Smith (Johannisburg) in a letter to the Editor.

A PRE-ELECTION BUDGET

The Dominion 1953 Budget is distinctly a pre-election affair. Taxes are reduced to such an extent that any surplus available for debt reduction will be small. The chief recuction is in the income tax -- corporation and personal. Corporation taxes are so far reduced that they will furnish only 26 per cent of total revenue as against 27 per cent in 1952-3. The personal income tax will again furnish 26 per cent of total revenue, although reduced by $5\frac{1}{2}$ per cent.

The Government has again lost an opportunity to make any considerable reduction in the indirect taxes which weigh most heavily upon the poor. The corporation income tax is indeed when it reaches such heights as it has in Canada to some extent an indirect tax on consumers; the reduction will be so far of benefit to all. But sales taxes remain the same except that a few small items have been added to the exempt list. Excise taxes are lowered upon some items of minor importance.

Two exceptionally annoying taxes, the stamp tax on cheques and the radio license tax, are abolished. Since those taxes cost far more to collect than the small revenue derived justifies, this move is well justified.

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A salesman says that he has just paid a visit to his income tax man (at the income tax man's request) and came away with the following ruling: "I could not be allowed to deduct expenses for a meal for my customer if I had received the order and asked my customer to have lunch with me. If I had not received the order and asked my customer to have lunch and afterwards received the order, the expense of the meal could be deducted." -- Toronto Telegram, Sept. 27, 1952.

CRITIQUE OF PROVINCIAL-MUNICIPAL REPORTS

In the last number of THE SQUARE DEAL Mr. Herbert Owens reported that he with Messrs. John D. Gilmour, Alec Mathieson and James T. Turner had prepared a brochure criticizing the Reports on Provincial-Municipal Relations issued during the past few years by the Provinces of British Columbia, Alberta and Saskatchewan, and that publication was awaiting assurance of adequate financial support. Of about \$400 required, one-half was contributed or pledged within a short time, but more is required. We urge Canadian readers especially to support this enterprise, which may have far-reaching results.

Mr. J. T. Turner, 4050 Sherbrooke St. W., Montreal, has been appointed Treasurer; contributions should be sent to him. We greatly regret to hear that Mr. Owens has suffered a second slight stroke, which, though not immediately dangerous, severely limits his activities.

WORLD FOOD SUPPLY LAGS

The United Nations Food and Agricultural Organization has published its second world food survey. It points out that although there has been some improvement, the annual increase of food still lags behind the annual increase of population. The chief causes of this deplorable state of affairs are the withholding of land from effective use, rent for permission to use it, favouritism for secondary industry at the expense of primary and taxation.

The report points out that there is still plenty of underdeveloped, cultivable land in the world, perhaps 920,000,000 acres. Much land in use could be much better used. India and the Far East with nearly half the world's population are in the worst position. India has some of the world's richest men as well as the poorest. There is a connection between these great extremes. It is in the land system. According to a Sanscrit deed: --

"White parasols and elephants mad with pride are the flowers of a grant of land."

All food has to be produced from the resources that the earth provides. As Dr. McGlynn put it, "The Creator has made ample provision for all men in the storehouse of nature and in the facilities and powers of men." Clear away restrictions and let men produce and enjoy the fruits of their labour. --
The Standard (Sydney) January 1953.

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An estimated 50 per cent of the retail price you now pay for an automobile is taxes. -- American Magazine, May 1952.