

**NATURAL LAW AND TAXATION.** "Is it true that there is and can be no science of taxation? If it is, then Nature can have nothing to say about government, and all talk of the science of government is folly. For government implies taxation, as truly as the existence of animated nature implies food. Taxation is the indispensable condition of all government. Taxes are the food upon which it lives. Without taxes it must die.....How can we learn the teachings of Nature upon this subject? How does Nature teach us anything? Is it not by the stern pressure of necessity, driving us forward, while every path, except the right one, is hedged up with difficulties and penalties? Nature tells us nothing, in plain words, but while, on the one hand, she makes it impossible for us to stand still, she walls up, on the other hand, the door to every wrong path. It is an invisible wall, against which we blindly dash ourselves, again and again, until at last we learn the lesson and grope our way to the only open door. Even so, Nature shuts the door in our faces, as we try one method of taxation after another; until at last we stumble upon a path, the door of which is wide open, and which is not obstructed by insuperable obstacles. Then, it may be, we shall find not only that the method of taxation thus indicated is the easiest and best one, but also that Nature has all along collected taxes by this method, while we have wasted our efforts in double taxation, to the vast injury of the whole human race." - THOS. G. SHEARMAN.

"Taxation should be ethical, that is to say, honest. To be honest it must be in proportion not to ability to pay, not to the earnings of the taxpayer, but to financial benefits derived by him through special privileges protected by the community.

"Now the great special privilege, the only one of any financial importance, which individuals derive from the community, is the privilege of privately possessing natural resources - land. Other special privileges may flourish. Upon investigation, however, they will be found to consist either of temporary privileges like patents on inventions.....or of masked privileges like corporation stocks and bonds which in effect are largely titles to or mortgages upon natural resources." - Louis F. Post.

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# THE PORCUPINE

(WITH SOME TELLING POINTS)

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## ON CHANGING ONE'S JOB

In a case recently reported in the press, a London magistrate was told that a shorthand-typist earns more money than a railway ticket collector with 32 years' experience. The magistrate retorted: "I cannot accept that as a mitigation for dishonesty. It is the right of every man and woman in this country, if they are dissatisfied with the terms of their employment, to leave it and go elsewhere."

No right thinking person could, of course, condone dishonesty but one might as well defend a man's right to commit suicide as his right to give up his means of livelihood at the age of 63 in the hope of finding a better job. There is obviously something radically wrong in a social system which condemns millions to a mere pittance in exchange for a lifetime of hard work. The law says it is inexcusable for a poorly paid railway worker to steal a few shillings but at the same time is silent upon the fact that by our system of Private Ownership of Land the community is robbed of hundreds of millions of pounds annually. Land, a natural resource like sun and air, the gift of the Creator to one and all without distinction, and from which all wealth derives by the application of labour, has been allowed to become the private property of the few. The remainder of the community are thus deprived of that inalienable right, the right of freedom of access to land. Given that right, no man - not even a ticket collector - would work for another for less than he could obtain for himself from the land, and by land is not meant agricultural land only.

It is not sufficiently appreciated by the majority of men that all wealth production is dependent upon land. Or that the land-values of Britain, which vary between £50 and £3,000,000 per acre according to locality, are created not by individual effort but by the presence and activity of the community as a whole, and should rightfully be collected by the public authorities to defray public expenses. This is the policy known as The Taxation of Land Values.

### Our Alternative

Many people, when they first hear it suggested that a tax should be put on land values exclaim: "What? Another tax! Have we not enough taxes already?"

Certainly, there are far too many taxes. But most of them are bad taxes. Men should not be taxed because they smoke, or drink beer, or like an occasional seat in the cinema. Nor should they be taxed according to the efforts they have put into their work. For the wages a man brings home at the weekend are his earnings, his share of the wealth he has helped to produce and most men feel that their wages should be their own sacred property. And so it is high time that we got rid of these bad taxes, and in their place substituted a method of taxation which can be proved to be just.

The argument for land value taxation rests upon the contention that these values are brought into existence by the community as a whole, and so rightfully belong to the community, and should therefore be taken to defray public expenses.

### How Henry George Puts It.

To secure to all citizens their equal right to the land on which they live, does not mean, as some of the ignorant seem to suppose, that every one must be given a farm, and city land be cut up into little pieces. It would be impossible to secure the equal rights of all in that way, even if such division were not in itself impossible. Must we therefore consent to inequality - must we therefore consent that some shall monopolize what is the common heritage of all? Not at all. If two men find a diamond, they do not march to a lapidary to have it cut in two. If three sons inherit a ship, they do not proceed to saw her into three pieces: nor do they agree that if this cannot be done equal division is impossible. And so it is not necessary, in order to secure equal rights to land, to make an equal division of land.

All that it is necessary to do is to collect the ground-rent (by which is meant the whole annual value of the land, apart from any improvements) for the common benefit.

Nor, to take rent for the common benefit, is it necessary that the State should actually take possession of the land and rent it out from year to year, or from term to term. It can be done in a much more simple and easy manner, by concentrating taxation upon the value of the land. All that is necessary to do is to abolish all other forms of taxation until the weight of taxation rests upon the value of land irrespective of improvements and takes rent for the public benefit.

In this simple way, without increasing governmental machinery, but on the contrary greatly simplifying it, we could make land virtually common property. And in doing this we could abolish all other taxation, and still have a great and steadily growing common fund, in the benefit of which all might share, and in the management of which there would be such a direct and general interest as to afford the strongest guarantee against misappropriation or waste.

Under this system no one could afford to hold land he was not using, and land not in use would be thrown open to those who wished to use it, at once relieving the labour market and giving an enormous stimulus to production and improvement, while land in use would be paid for according to its value, irrespective of the improvements the user might make. On these he would not be taxed.

All that his labour could add to the common wealth, all that his prudence could save, would be his own, instead of, as now, subjecting him to fine. Thus would the sacred right of property be acknowledged by securing to each the reward of his exertion.

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INDIRECT TAXATION "There is a method by which you can tax the last rag from the back, and the last bite from the mouth, without causing a murmur against high taxes, and that is, to tax a great many articles of daily use and necessity so indirectly that the people will pay them and not know it. Their grumbling will then be of hard times, but they will not know that the hard times are caused by taxation." (William Pitt)

### JOHN CITIZEN SPEAKS HIS MIND (Letter to the Inspector of Taxes)

Dear Sir, For the following reasons I am unable to meet your demand for payment of Income Tax. I have been bombed, blasted, burnt and sandbagged, walked upon, held up, flattened out and squeezed, by Income Tax, Super Tax, Tobacco Tax, Spirit Tax, Beer Tax, Motor Tax, Entertainment Tax, Purchase Tax and every Society, Organisation and Club that the inventive mind of man can conceive to extract what I may or may not have for Red Cross, Black Cross, Double Cross and every other ——— Cross and Hospital in town and country. The government has governed my business until I do not know who owns it. I am suspected, inspected, examined, informed, required and commanded, so that I do not know who I am, what I am, or why I am here at all. All I know is that I am supposed to have an inexhaustible supply of money for every need, hope or desire of the human race, and am cursed, boycotted, talked to, talked about, lied about, held up, robbed and well nigh ruined.

Yours faithfully, John.