

or he might save his money, according to his disposition. The inheritance of this property would be denied, however, to any individual, society being the only possible inheritor of property.

The Budget brought down by Mr. Lloyd-George, Chancellor of the Exchequer, in the British House of Commons on April 29th, 1909, provides for an inheritance tax varying from four per cent. for estates from £5,000 to £10,000 to fifteen per cent. for estates of over £1,000,000. Socialism also taxes inheritances, but the tax being one hundred per cent. the principle of the inheritance tax as at present applied is pushed to its logical conclusion. It is interesting to note that amid the storm of remonstrances provoked by the Budget from representatives of industries affected by increased taxation, charges of socialistic tendencies were made upon the Chancellor.

With regard to the position of the sexes, and to marriage, the Socialist contention is frankly for equal civil and political rights for both men and women. The only way in which, according to its upholders, the Socialist doctrine would affect marriage, would be to free women from financial dependence. It is claimed, however, that the effect of this would be that wealth, ambition, desire for a home or for social position as foundations for marriage would disappear. As marriage contracts built on these unnatural foundations are those which provide material for