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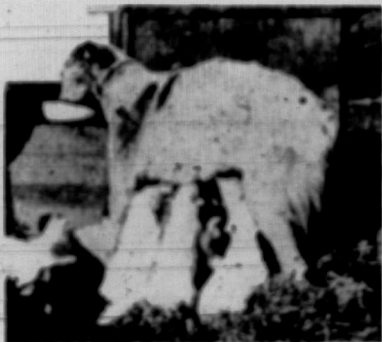
Taxation in New Zealand

Continued from Page 19

pulsion. The large land owner is by this means placed under the horns of an amusing dilemma. If he desires to escape taxation, and has his property valued at a low figure, he runs a grave risk of its purchase by the state for closer settlement. If, on the other hand, to escape its appropriation, he increases its valuation, he makes himself liable for higher rates and taxes. The owner also has the privilege of demanding that the tax commissioners either re-estimate the valuation to his estimate or purchase the property at its own.

The Mistake of One Company

The most favorite example is that of the Cheviot Estate, consisting of 84,755 acres. This property had been assessed at £3040,826 but the owners demanded a reduction of the valuation



EVERYONE FOR HIMSELF
Pure bred Russian bitch and her promising litter.
Owned by W. C. Dosh, Springfield, Mass.

to £260,220. The government responded by taking over the property at that price and dividing it among a large number of tenants and the owners were much disgusted at being out-bluffed by the government. This happened in 1893 and in 1910 there were, instead of one big sheep ranch, 312 families occupying 75,000 acres of this property and paying a yearly rental of £11,600. The investment has been a good one from the point of view of the government and excellent for the settlers.

Lands which are thus secured for settlement by the government are to be let to the settlers at a rental which amounted to 4 1/2 per cent. of the capital value. Formerly a lease of perpetuity was given but now the lease is for 33 years with perpetual right of renewal for successive terms of 33 years at a rent to be determined by re-valuation. The total area purchased by the government and leased to settlers up to March 31, 1916 was 1,556,918 acres at a cost of a little over \$35,000,000. Further specially favorable provision for soldiers has been made by the Discharged Soldiers' Settlement Act of 1915.

Increases Owing to War

As elsewhere the necessities of war finance have compelled serious increases in the national budget. The graduated land tax has been increased since the 1915-16 budget by 50 per cent. so that the owner of an estate valued at over £200,000 (equale roughly \$1,000,000) today pays an annual land tax of \$54,000 and if he is an absentee, of \$79,000. Simultaneously the tax on mortgages has been raised from 3-10ths to 4-10ths of one per cent. on the capital value. A moderate Income Tax has been for some time a feature of the New Zealand Budget. Up to the war the rate ranged from 6d. (2 1/2 per cent.) to 1s. 4d. (7 per cent.) in the case of persons and firms and from 1s. (5 per cent.) to 1s. 4d. in the case of registered companies. There was an addition to this of 33 1/3 per cent. in the 1916-17 budget and since then there has been a further added levy of 6d. per £ (2 1/2 per cent.) on assessable incomes up to \$900 and 1s. per £ over \$900. The lowest rate of income tax now paid is therefore 10 1/2 per cent. There is however an exemption of all incomes under \$1,500 and in the case of mortgages the income tax is reduced by what is paid as land tax. There has also been imposed an excess profits tax of 45 per cent. of all profits above the average income of the three years preceding the war.

In New Zealand the whole tendency of recent public finance is to turn more

and more to land and income taxes rather than customs levies for new revenue. In 1907 the revenue from customs and excise duties was £3,048,622, in 1912 it was £3,398,143 and in 1916 it was £3,524,063, an increase in the decade of 15 per cent. In 1907, however, the land tax produced only £447,342, in 1912 £647,915 and in 1916 £1,048,358, an increase in the same period of 230 per cent. The income tax yield rose from £277,867 in 1907 to £448,935 in 1912 and to £1,392,119 in 1916, an increase of nearly 500 per cent. These figures might possibly serve to enlighten Sir Thomas White as to possibilities of revenue raising still untapped. There, a national land and income tax are established and accepted institutions, which yield an expanding revenue and it has not been found that the national land tax interferes with the levying of land taxes for local purposes, which are in most districts placed upon unimproved land values. In social structure and economic organization Canada does not differ markedly from New Zealand and there are no insuperable difficulties to the enactment here of legislation and taxation schemes, which have been successful and popular there. The real difficulty lies in the total absence at Ottawa in general and in the bosom of Sir Thomas White in particular of the progressive and democratic spirit which has inspired the recent governments of New Zealand.

FOOD EXPERTS SELECTED

Ottawa, Aug. 31.—Experts from all parts of the Dominion have been selected by the food controller to co-operate with the food distribution bureau to secure the marketing of this year's crops of fruits and vegetables at the lowest possible prices to the consumer while giving fair returns to the producer.

The committee which is today in session at the food controller's office, consists of F. M. Black, public utilities commissioner, chairman, Calgary; Prof. M. Cumming, deputy minister of agriculture and principal of the Nova Scotia Agricultural College, Truro, N.S.; D. Johnson, fruit commissioner, Ottawa; C. W. Baxter, fruit inspector, Ottawa; R. Robertson, of Robertson, Morris and Co., fruit brokers, Vancouver; Geo. Spencer, railway commissioner, Ottawa; J. R. Hastings, secretary-treasurer, Fruit Growers' Association, Winona, Ont., and F. H. Grindley, fruit commissioner's staff, Ottawa, secretary.

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