

the now-abandoned denominational education), must be the next steps in educational administration.

Affecting also the State, there is the series of questions under the head of TAXATION.

It is inevitable that as the functions of the Government increase, governmental expenditure must increase also. The revenue to meet this expenditure has so far arisen only to a small extent from direct payment for governmental services; for the Post Office is practically the only enterprise of the Government which is calculated to yield a surplus of revenue over expenditure. Among projects of reform in the department of taxation, there is the EQUALISATION OF THE DEATH DUTIES. At present there are four different duties payable upon inheritance. These are the Probate, Legacy, Succession, and Estate Duties. Personal property (cash, moveables, &c.) is charged with Probate, Legacy, and Estate Duty, while real property (land, &c.) is charged with Succession and Estate Duties alone. The result is that real property is charged only from one-half to one-third of the death duties recoverable from personal property of the same value. The equalisation of the death duties will doubtless be the first step, for Mr. Gladstone has for long been anxious to effect this; but a GRADUATED DEATH DUTY must be the next step. Under such a scheme of taxation the large estates would contribute a much larger amount to the national revenue than they do now; and such a provision would tend to prevent the admittedly "mischievous accumulation of property in few hands." Among other taxation schemes which have received the sanction of the highest authorities is the scheme for a GRADUATED INCOME TAX. Whether the principle of sacrifice or that of benefits received be taken as the principle of taxation, the Graduated Income Tax is by far the most equitable. The question of the TAXATION OF LAND VALUES has been thrust into prominence within the past few years. Income from landed property is at present liable to Income Tax; but the proposal is that a special Land Tax be imposed upon