

## AS OTHERS SEE US.

(From the Melbourne Argus.)

NEW ZEALAND seems fated to become the experimenting ground for every crude and wild scheme of taxation that the ignorance of man can devise. The property that has been ruined from volcanic eruptions and floods, and over-borrowing and financial disaster, is again heavily taxed. In order to meet the wants of the "most distressed" Government of the colonies, the customs duties have been raised as far as possible. The land has, of course, been taxed for the reason apparently that it requires more working capital and returns less profits than the town industries and the speculations on the stock exchange. The present Government, however, is bent on proving to the world still more clearly that there is almost no limit to the taxation which may be imposed upon a law abiding people. It has determined to show to admiring nations that the tax gatherer, however objectionable he may ordinarily be deemed, can prevent the accumulation of wealth and bring about that millennium of ambitionless mediocrity which is the cry of the high priests of modern democratic cant. If New Zealand thus chooses to become a vile corpus for the benefit of other communities, the experiments will be watched with deep interest. As a matter of course an income tax is proposed, and in case there should be any fear that it might not be sufficiently inquisitorial, every employer is required to furnish a list of all the wages and salaries that he pays, and the names and addresses of those to whom he pays them; and it is only by a strange oversight, apparently, that he is not asked to account for the manner in which the money is spent. This list is to be given to a commissioner, who may use it in any way that he thinks fit. It does not appear to be suggested, however, that the employer should pay tax on the wages that he disburses. The Government proposes to get at him by compelling him to pay a tax on the bad debts that he has incurred. No exemption is to be made, according to the Government proposal, for bad debts, unless the utter badness of the debt is proved to the satisfaction of the commissioner. This, of course, may mean that—if the bad debts are run up by friends of the commissioner—the tax will be remitted, but if the debtors and the unfortunate creditor himself belong to another political party, the tax will be collected, and an employer will have to pay a duty upon his losses. Those who have followed the recent exposures of financial corruption in New Zealand will have no difficulty in seeing what may be effected by a little unscrupulous enterprise out of the Government proposals.

But, in addition, there is to be a graduated tax on all estates which are above the value of £5,000. The man who is industrious enough to acquire an estate of such value is at once treated as if his ability and perseverance were only meant to carry the burdens of bad administration, and the man who has acquired estates of higher value is made to suffer in a higher degree. And, to prevent people from using the credit system in their business, it is expressly stipulated that no deduction is to be made for mortgages. The unhappy owner of an estate is expected to pay twice over. He has to pay interest on the borrowed money, without which he might not be able to employ a single labourer, and he is to be mulcted also by the Government in an oppressive percentage. It can hardly be said that even improvements are exempt from this new taxation upon skill and forethought and mental ability. After the lapse of only ten years the full duty will be exacted upon the value of all the clearing and draining and laying down fields in pasture that the proprietors of the land may have done. In New South Wales an unreasonable increase in the rents was sufficient to stop all improvements on the land, and the labourers joined with the proprietors to have the law altered. Such considerations, however, come from mere experience, and have no weight with a New Zealand Government which is trying to test a theory of taxation.

A still further step, however, in this chivalric crusade against that mean and paltry thing which is described as the material prosperity of the community, is the proposal to treat the possession of land as a crime. Anyone who owns more than 2,000 acres of land, who has acquired his estate by his shrewdness and intelligence, who, while gaining a position for himself, has been developing the pastoral and agricultural resources of New Zealand, is to be made liable to a sentence of five years' penal servitude. According to the New Zealand policy, the loafer may get an allotment and the implements to work it, and his food and clothing, for nothing, but the colonist who knows how to turn the land to account may be branded as a criminal. Why, the men who would come under this condemnation are men who employ the greatest number of labourers, and who have done the most to stimulate the export of wheat and frozen mutton, which is the main item in New Zealand commerce. The owners of what have been regarded as model farms would find that they were considered to have done the State an injustice by developing its trade and commerce. And they are blamed because the Government panders to people who know nothing of agriculture. It is as if we were to destroy machinery and revert to the handloom.

In this extraordinary scheme of taxation the Government has simply stooped to the crude, ignorant, unprogressive, and reactionary ideas of the labour party. It shows what might be suggested in this Colony if the less educated portion of the labour agitators gained any substantial power in the State. It points out the absolute necessity of working steadily, continuously, and earnestly to preserve our freedom, the freedom of every individual of labour, to plan, to accumulate. The result of the proposals made in New Zealand, if they are carried, will probably be to throw the country into the hands of the money lenders. The owners of the mortgaged estates will be forced to sell, and the money advanced upon them will not be lost to the usurers. The small holders of land will have to borrow that they may find the means of working. Upon diminished skill in agriculture would follow a diminution in results, and money would be required from the Government, which would be compelled to raise it in some way. It seems highly possible that a Jewish financier who holds New Zealand in his hand may yet stand upon a New London bridge and admire the stolid common sense of Englishmen.

## NOBODY WANTS THAT GOLD RING.

FOR nearly 100 years a certain family of working people living in Paris have ended their lives by suicide. From father to son, from mother to daughter, has descended a plain gold ring, and on the finger of every one of these suicides, as they lay in death, this ring has been found. Only last year the body of a young man who had killed himself was brought to the Morgue, and on his finger was the fatal golden circlet. He was the last of his race. The ring was buried with the corpse, from which no one acquainted with its history will have the courage to remove it.

The mental taint in this family came from some remote ancestor, and was intensified by their recognition of it until it became a controlling force; and the ring was accepted as imposing upon its possessor the obligation to commit suicide after the example of the person who last wore it. This form of mania usually originates in a disorder of the nervous system, which in its turn arises from anæmia, or poverty of the blood, one of the results of imperfect nutrition.

A recent letter from a gentleman living in Norfolk contains the following assertion: "I longed for death; I was afraid of the night; I was afraid to be alone, yet, I hated society. I was afraid that in some one of those hours of depression I should lift my hand against my own life, for I knew that many had done so from the same cause." The dark hours became a time of terror to him, so he says. He tossed and tumbled on his bed, wondering if morning would ever dawn again. In this case it was not an accusing conscience, as he had committed no offence; the cause was purely a physical one—yet, all too common in England—indigestion and dyspepsia, with the long chain of consequences dragging after it, nervous collapse among them.

He relates that his skin and eyes had been more or less discoloured for years, often of a ghastly and repulsive yellow. This was due to the presence of bile in the blood and tissues, where it had no business to be. But as the weak and torpid liver could not remove it, no other result was possible than the one our friend experienced. His head frequently ached as though fiends had turned it into a workshop, and pains chased one another through his body as though he had at least half the maladies catalogued in the popular books of disease.

Yet one thing, and one only, was responsible for all the mischief, namely, the poison introduced into the blood from the decaying food in the stomach and intestines. The cold feet, the loss of appetite and ambition, the mental despondency, the sense of weariness and fatigue, the bad taste in the mouth, dry cough, giddiness, palpitation, chills, weakness, etc., are a brood of foul birds hatched in one nest, and the mother is always indigestion and dyspepsia.

Time passed somehow, as it always does, whether we laugh or cry, and this man grew heartily tired of a life thus burdened and spoiled. He longed to see the end of it, and no wonder. But the last page of his letter is pitched in a higher key. He says, "When I think of what I was, and what I am now, I can hardly realise the change. For the past six months I have been using a preparation known as Mother Seigel's Curative Syrup, and it has actually revolutionised my whole system. One of my tenants recommended it to me, and I tried it just to please him. Now I praise it for myself, and thank the men who make and advertise it. My troubles are over, and I feel (at 57) as light, elastic, and gay as a boy on his summer vacation. I tell my doctors they are beaten at their own trade by an old German nurse, and so far as I am concerned they can't deny it. I have no more horrible thoughts of self-destruction, for I find too much enjoyment in living. My thanks are too deep for words."

The author of this letter consents to the publication of so much of it as is here printed, but declines to allow the use of his name, at least for the present, for reasons we are bound to respect. But the evident sincerity of his story will carry conviction to every candid mind.

A name long familiar to magazine-readers has been transformed by the marriage of Miss Rosa Mulholland, in Dublin, to Mr Gilbert, the historian of that city. Readers of *Cornhill* at the time when "Romola" was running through its pages will remember Miss Mulholland's "Pretty Mrs Archie"; and Dickens heartily welcomed the stories she sent as a very young novice to *All the Year Round*. To one of these he himself gave the title of "The Late Miss Hollingford," and it is bound with "No Thoroughfare" in the Tauchnitz reprint of his works. Mrs Gilbert is a sister of Lady Russell, and she has been a frequent visitor at Sir Charles Russell's house in Harley street, where Mr Gladstone lately expressed to her his admiration of one of her stories, "Marcella Grace."