Even supposing the bachelor has a little more pocket money and does spend it on the good things of life, he is still paying a considerable sum of money to the Government by way of indirect taxes. It is a corollary that any commodity or entertainment that makes life less burdensome is invariably taxed up to the hilt.



And if, out of a sheer dog-inthe-mangerish attitude, the bachelor is going to be forced into matrimony through savage taxation, he then becomes one of the ranks of the brow-furrowed who fears to take any step forward lest his family should suffer. Certainly the tax-yielding and profitable luxuries would be put out of his reach, thus creating a vicious circle.

Consider also the case of the man who is temperamentally unsuited to marriage. For the purpose of this discussion it is assumed that the term « bachelor » should refer to a man well into the years of discretion and has, after mature reflection, decided that holy deadlock holds no future.

All sorts of reasons may bring him to this conclusion and most of them good ones. It hardly seems in keeping with the true spirit of democracy, therefore, that he should be penalised and robbed by avaricious officialdom merely because he does not feel justified in making either himself or his partner desperately unhappy by an ill-conceived marriage.

Too often is heard the utter nonsense uttered by certain types of married mentality, who, because they have leg-ironed themselves for life — often to their private distress — endeavour to

persuade others to share their fate by specious argument. How ridiculous! Any bar contains its quota of the over-married bewailing their lot over pint pots. And nine out of ten—personal investigations have proved this—were trapped at an age when their minds and characters were but partly formed and were at that maudlin, romantic stage when every girl must have come straight from heaven.

Income tax hits the single man heavily enough. He receives no rebate whatever unless he is insured and there is seldom the need for heavy insurance on a bachelor—and he certainly has scant sympathy from the tax-gatherer who is unusually blunt in his demands from the bachelor. Perhaps it is because the tribe of tax-collectors are mostly married themselves. In the army, of ccurse, the position of the single man is particularly stark in its clarity and is too well known to be discussed here.

Before coming down on the bachelor like a ton of bricks and squeezing him into penury, it must be remembered that single men cannot be lumped together and condemned as « non-productive » from the social point of view. Each case must be considered on its merits and more often than not the average bachelor will be found, in his own unobtrusive way, contributing to the support of a relative or furthering the ends of com-



merce or science, and altogether there may be dozens of excellent reasons to explain his state.

If it comes to that, what about taxing the spinster? The results of such a proposal would be too awful to contemplate!