

	Mr. Brown.	Mr. Jones.
Income .....	£200	£200
Direct Taxes .....		Identical
<i>Indirect Taxes—</i>		
On 1½ pints of beer a day for 365 days .....	£	Nil
On 1 bottle of whisky a week for 52 weeks ...	£	Nil
On 2 ozs. of tobacco a week .....	£	Nil

Hitherto I have been doing all the statistical work for my readers. Unfortunately, I have not the data at hand to give Mr. Brown's total contribution to H.M. Revenue, but £10 per annum would certainly be below the mark.

Let us suppose that each man pays £2 10s. Income-tax and £2 10s. other indirect taxes on tea, coffee, cocoa, currants, raisins, sugar, etc. Our sum will then stand thus—

	Mr. Brown.	Mr. Jones.
Income-tax .....	£2 10 0	£2 10 0
<i>Indirect Taxes—</i>		
Tea, Currants, etc.	2 10 0	2 10 0
Beer, Tobacco, etc.	10 0 0	0 0 0
Total Taxes paid	£15 0 0	£5 0 0

Now, in the course of the year preceding the war Mr. Jones saved £100. This is represented by—

Saved at his own expense .....	£90 0 0
Saved at Government's .....	10 0 0
	£100 0 0

Primarily the above supposititious case proves the injustice of Indirect Taxation, and what we have to establish is whether