

## Fiscal Dilemma

IT is a peculiarity of the age of economics that there is no aspect of life or death, love or hate, work or play, food or drink, that has not a fiscal aspect. Naturally, the mini-skirt is not immune from this universal law and industrious officials of the Customs and Excise have just discovered that it occupies a highly anomalous and equivocal situation in the scheme of the national revenue. Purchase tax is not exacted on skirts less than twenty-four inches in length. The powers behind the tax system represented this as a kindly concession to children. One would not doubt their good intentions or deny that even the most stony-hearted tax collector may in a moment of sentimental aberration thank God for little girls. On the other hand, it may simply have been a calculated generosity motivated by the same spirit as that of the fisherman when he throws back the little fishes into the stream.

But with mini- and micro-skirts soaring to dizzy heights of seven inches or more above the knee a totally new situation has arisen. As the hemlines rose the revenue receipts plummeted. But the economic remedy is by no means clear.

Raise the purchase tax to follow the hemline and genuine, small sized, bona fide school girls, modestly wear-

ing skirts to the mid-knee, will be paying as much skirt tax as the glamorous secretary of a corporation president. Or try to distinguish between clothes for big girls and clothes for little girls, a task of impenetrable subtlety in an age of "dolly" fashions, and no girl would buy her clothes anywhere but in the children's shops. With all the fashions conspiring to make all girls look under sixteen anyway, the law would have to make them carry their birth certificates on every shopping expedition.

Take the desperate measure of taxing all skirts indiscriminately, and the girls, having once discovered the freedom of the thigh, might well dispense with skirts altogether, leaving Customs and Excise to devise methods of lumbering fiscally after them into the incalculable region of tights and micro-pants. The modern problem of how many shillings tax can be wrung from a micro-skirt may well rival in subtlety that old logical exercise of how many angels could fit on the point of a needle. Perhaps, after all, the revenue had better abandon the effort and simply devise another sort of impost altogether on the basis of entertainment tax.

From a London Letter  
by Francis Cowper  
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The Henry George News, published monthly by the Henry George School of Social Science, 50 E. 69th Street, New York, N. Y. 10021, supports the following principle:

The community, by its presence and activity, gives rental value to land, therefore the rent of land belongs to the community and not to the landowners. Labor and capital, by their combined efforts, produce the goods of the community—known as wealth. This wealth belongs to the producers. Justice requires that the government, representing the community, collect the rent of land for the community purposes and abolish the taxation of wealth.

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