

ing the commerce of the country, and making the consumer pay the duty.

If merchants imported goods to this country to re-export them to other markets where they would experience a competition with Foreign merchants, who are not liable to pay the same duties, they would then be exposed to lose those they would have paid in this country: but as they can meet with no competition here but from traders, who pay the like duties as themselves, they are certain, by importing no more commodities than the country can consume, of not paying the duty; and if they import too great a quantity, the evil is not to be imputed to the duties but to their own imprudence.

The project of a land tax for building Prisons, originated with the Representatives of *Montreal*, at which place the company of merchants reside, who carry on the Fur Trade in the Indian countries to the North West. If in a certain sense it is true that these merchants pay the impost upon the effects which they re-export to these countries, it is because using the power they hold of getting the highest possible price in a place where they meet with no competitors, they cannot add the amount of the duty so paid by them.

The Assembly respect this trade, however contrary it may be to the population of the country, and to the advancement of its Agriculture, on account of the benefits supposed to arise from it to the Empire in general; but did not conceive it necessary wholly to sacrifice to that trade the dearest interests of the country, particularly those of its population and Agriculture, which holds forth more certain grounds for its commerce and defence than the Fur Trade.

Much has been said about the prisons being local objects and that on that account they should not be provided for by a general impost. This objection was only a pretext for obtaining a land tax, which according to the ideas of the *Montreal* merchants, was the only one that could be put in practice in each separate district. The Assembly would not have imposed the impost being put upon the trade of each particular district, if the merchants had preferred it, but it was found that their