

THURSDAY, 8th APRIL, 1830.

Avoiding direct taxation, always odious and only to be justified by the most pressing necessity, the House of Assembly reconsidered the usual system of Revenue which has hitherto been found to operate beneficially, and saw no reason to make any material change therein. The results of their deliberations are embodied in the several Revenue Bills which were sent to His Majesty's Council for the concurrence of that Board.

Of these Bills, His Majesty's Council retained one, the most important and productive, until a late hour of the day, on which the former Revenue Acts expired, and then sent it to the House of Assembly disagreed to. The others were returned to the House barely in time to receive the Assent of the President.

The Acts to provide for the support of His Majesty's Government in this Province, and for promoting its Agriculture, Commerce and Fisheries, by granting Duties of Import on Wine, Brandy, Gin, Rum, and other Distilled Spirituous Liquors, Molasses, Coffee and Brown Sugar, and which it was the object of the Bill disagreed to to continue, having expired, the Country was thus deprived of the greater portion of its ordinary Revenue. The owners of dutiable articles were not slow to avail themselves of this public misfortune, this was not unknown to the House of Assembly, but they were willing to sacrifice their feelings to the good of the Country, and accordingly they passed another Bill granting supplies to His Majesty's Government.

With reference to this Bill His Majesty's Council have informed the House, that parliamentary usage (if no other obstacle existed) would have prevented the Council from making it the subject of their deliberations, an intimation which the House received with equal surprise and regret, since it would thence appear that because an aid, amounting in the whole to about seven hundred pounds more than the necessities of the Government (in the opinion of the Council) would require for the present year, had been granted to His Majesty by the House, His Majesty's Council thought it advisable to reject, at a late hour of the day on which the former Revenue Acts expired, a Bill by which upwards of Twenty-five Thousand Pounds would have probably been paid into the Provincial Treasury. The Bill last disagreed to did not contain, as the Council erroneously conceive, only a slight alteration in the title. It contains another one, without which it would not have been conformable to His Majesty's Royal Instructions; and this Bill also received the dissent of His Majesty's Council.

But besides, the expiration of the Law under which Duties similar to those imposed by this Bill were collected the introduction into the Market, free of Duty, of the articles subject to those Duties, and the altered state of circumstances thereby induced, rendered the Bill of a substantially different nature, and well worthy of consideration by all who were desirous to see the Province in the possession of a Revenue applicable to objects of internal improvement. His Majesty's Council did, in Conference, suggest to the House that the reduction of the Duties generally would increase the amount of the Revenue, yet His Majesty's Council by their Message of the 3d inst. seem to be of opinion, that a necessity does not exist for a Revenue equal in amount to that heretofore possessed by the Province; upon what grounds His Majesty's Council can arrive at the latter conclusion, the House are at a loss even to conjecture. The Province is now subject to a Funded Debt of Twenty-six Thousand Pounds, for which it pays interest, and a Floating Debt of Fifty-five Thousand Pounds—to a Civil List, and the necessary charges of Government, amounting annually to more than sixteen thousand pounds, while the Roads and Bridges, and other objects of internal improvement, require an annual expenditure of large sums of Money—The House of Assembly do therefore, sincerely regret that His Majesty's Council should be under such erroneous impressions; and the House are convinced, that if His Majesty's Council had as full an opportunity as the House of Assembly have of personally observing the beneficial effect of that expenditure, those impressions would cease to have existence.

As little foundation is there for the idea, that a reduction of the Duties upon the articles to the extent proposed by His Majesty's Council, would in the circumstances of the Province, and with reference to the habits of the people, increase the Revenue. Brandy and Wines are both consumed by persons in good circumstances, Rum by the Poor, and the House cannot concur in the opinion, that the consumption of the latter, (if such an object were a legitimate one) will be increased by a reduction of two pence on the gallon. The House are therefore at a loss to understand, how Commerce would flourish by the reductions suggested, since the Merchant receives, in the increased price of his commodity, the amount of the duty, whatever it may be. In truth, if the House of Assembly had adopted the suggestion of His Majesty's Council, the Revenue would have been greatly diminished, the Public Debt increased, and at the next Session the House would have been either obliged to double the amount of the Funded Debt or to impose a direct Tax upon their constituents to discharge it.

With reference to the time allowed His Majesty's Council to give their Assent to the Revenue Bills, the House refers the Council to that occupied by the Council in the consideration of Revenue Bills for many years past frequently one, and seldom more than two days.

His Majesty's Council state to the House, that it was not until after the Council had received a communication from the House, that they could not consider the subject of the previous Conference that His Majesty's Council agreed to all the Revenue Bills except the one containing the additional Duty. Yet, in fact, those Bills had passed into a Law before that communication was transmitted from the House to the Council.

It is not unknown to His Majesty's Council, that a Duty of one shilling and four pence per gallon, was imposed upon all Foreign Brandy, Gin and Cordials, imported into this Province, by an Act of the Colonial Legislature, passed in the year 1826, nor is it now unknown to the House that the Duty of one shilling and four pence was collected in addition to that of one shilling imposed by the Act of the Imperial Parliament, and that subsequently, four pence per gallon was returned to the Importers, and accident alone, discovered this to the House. That the Provincial Legislature intended to impose a Duty on Foreign Brandy, equal in amount to about two shillings and six pence Currency, in that and the succeeding years of 1827, 1828, and 1829, is obvious not only from the apparent meaning of the Colonial Act referred to, but from the circumstance of the Duty having been actually collected by the Officers of the Revenue. The House of Assembly were therefore much surprized, the present Session, to find that two shillings only per gallon had been collected in those years.

On referring, however, to the Colonial Act, the House perceived that this intention had been defeated by the unexpected operation of the proviso, in the third Section of the Act of 1826. Desirous to rectify a mistake by which two thousand seven hundred pounds were already lost to the Provincial Revenue, the House, during the present Session, added four pence per gallon to the Duty upon Spirits of British Manufacture, (of which but little comes here) for the sole purpose of affecting Foreign Brandy, Gin and Cordials, the Imperial Act directing the Officers of the Customs to levy a Duty of one shilling Sterling imposed by that Act upon Foreign Spirits, and also whatever Duty should be imposed by any Act of the Colonial Legislature, upon Spirits of British Manufacture; though the effect therefore, of the addition of four pence per gallon on such Spirits, will be to increase the duty on Foreign Brandy, Gin,