

ready established and of old standing, wherein the value of lands is less unequal, the new settlers therein suffer much imposition, as their means are measured by those of the old inhabitants, who being the greater number give law to them. These assessments, although very hard in many cases, are far from producing the bad effects which a tax imposed by the Provincial Parliament would have, for the particular nature of their object, and the known origin of the laws from whence they proceed, removes from them every idea of a tax imposed by the present government, and every apprehension of the like in future; and impresses them altogether with very different ideas to what a tax imposed by the present government would give rise to.

Such are the motives that led the Assembly to believe that generally, from the unadvanced state of this Province, a land tax would be impracticable.

In the present case, the proposed tax appeared altogether unjust, as the inhabitants of the towns, whose riches consist in moveable effects, would have been totally exempted from contributing to the building of prisons, which are particularly necessary for securing their property.

The Assembly considered generally, that an impost upon Commerce, and particularly upon objects, such as those that are taxed in the afore-said Act, was the most just, the least felt, and the repartition the most equal.

The complaints of the merchants against this impost are unfounded, as it is a well known principle, that the consumer pays ultimately, and that the merchant only advances the money in the mean time.—The Act in question facilitates this advance in such a manner, as to take away from the merchant every real subject of complaint.

It has been objected that the merchants labour under more disadvantageous circumstances in this country than else-where on account of the duties, because they cannot re-export their commodities from hence to other markets. This circumstance, in lieu of being a disadvantage to them, appears in their favour, for it gives them the power of regulat-
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