

## NOTE.

MARTIN has read a Communication subscribed DENIS, which was published in the Quebec Mercury of the 20th Dec. last, and translated and re-published in French in the Gazette published in this City, by authority, of the 30th December.

DENIS' publication is chiefly in support of the pretension of the Colonial Executive to dispose of the monies levied in this Province under the Act of the British Parliament of 1774, in the payment of such expenses of the Civil Government of the Province, as it thinks proper to allow and pay exclusively out of these monies.

MARTIN did not enter into any discussion on the subject of that Act; he merely stated the facts as they appeared to him from the inspection of Documents. The Revenue levied in this country under Legislative Acts of the French King does appear to him to have ceased at the Conquest: it was varied and revived by an Order of His Majesty in Council of the 22nd November 1765, and ordered to be collected by Proclamation at Quebec, of the 5th July 1766. This Order was publicly objected to at the time, in this Colony and in other Colonies to which the Royal Proclamation of the 7th October 1763 extended. It is well known that this Proclamation has been formally decided, in the Courts of Law in England, to have barred the King's right as a conqueror, in so far as the common rights of His Subjects in these Colonies are concerned. It is probable that DENIS, who appears to be a Lawyer, could put his hand on the case as argued and determined. The Revenue Act of 1774, is pretty good proof that it was so understood in Parliament, and Lord DORCHESTER's Message of 1794, conveying a conditional offer of the repeal of this Act, shews that the British Government, at that time at least, had doubts of its constitutionality. If the King's right, as a conqueror, was good, why have recourse to an Act of Parliament? Why could not His Majesty dispose of that Revenue as he thought fit, as he has in fact disposed of the Territorial Revenue, which DENIS very singularly confounds with a Revenue raised on the Subject generally? Why in fact take away from the King a Revenue which was his at common Law, and apply the proceeds as public money for the use of the Colony, under Officers responsible to Parliament? The House of Assembly in 1819, acted more prudently in regard to the Revenues arising from this Statute, than those who are opposed to that Body; it left this Act a moot point. In the Bill providing for all the necessary expenses of the Civil Government for that year, as required by the Governor's Estimate and the King's Instructions, it merely stated that these expenses were to be paid "out of the public monies that now are" or that shall hereafter come into the hands of the Receiver General;" and that the appropriations already made by Acts of the Colonial Legislature, "shall be taken in deduction" of the sums appropriated in the Bill. It is obvious that if the proceeds of the British Revenue Act of 1774, were appropriated beyond the operation of the Declaratory Act of 1778, and the Constitu-