

Island, our warmest gratitude for the gracious manner in which your Majesty has listened to the Petitions of your dutiful and loyal subjects, and the deep interest manifested by your Majesty for their happiness and welfare, in granting to this, the oldest of your foreign possessions, a Legislative Constitution similar to that enjoyed by your Majesty's neighbouring Colonies. Convened at this time in our legislative capacity, our best endeavours have been, and shall be used to ameliorate the condition of our constituents and of the colony at large, by the enactment of those local laws and ordinances, the want of which has been so long and severely felt.

In the early part of the Session His Excellency the Governor, with a view to facilitate the advancement of the public business, laid before us an estimate of the civil establishment of the colony, with a statement of the amount of revenue at present collected under Acts of the Imperial Parliament, and showing the sum yet necessary to be raised to meet the public expenses of the Government. Our attention was also directed to the adoption of some more satisfactory system of administering justice than that at present in operation—to the encouragement of the fisheries and agriculture—and to the opening of a more safe and speedy communication between the different settlements of the Island by means of roads, as objects of primary importance, and as best calculated to improve the condition of the poorer classes, rendered still more unfortunate by the total failure of the potato-crop during the last season. For carrying these useful purposes into effect, but more particularly for defraying the charges of the civil establishment, we took into our consideration the ways and means of raising such amount of revenue as, in addition to the sum at present at our disposal, we considered would be required.

On a careful review of the resources of the Colony, and of the means of raising a revenue, which presented themselves to our minds, we deemed it a duty imperatively incumbent upon us, not only to avoid direct taxation, in itself always odious, but carefully to abstain from levying taxes which would in any manner increase the price of articles necessarily consumed by the poor, and that class of the hardy inhabitants of the Island engaged in the fisheries. In accordance with these views, we framed a Bill (a copy of which is hereto annexed, and to which, for greater certainty, we humbly crave leave to refer your Majesty) imposing duties on certain articles of luxury, the growth and production of foreign countries, and also a duty on British spirits, which latter duty, by the operation of an Act of the Imperial Parliament, passed in the sixth year of the reign of His late Majesty King George the Fourth, entitled "An Act to regulate the trade of the British Possessions abroad" attaches to, and is payable upon, foreign spirits, thereby avoiding the imposition of any duty which might have the effect of a discriminating duty. In framing the Bill we had two main objects further in view, first, the necessity of cautiously avoiding any interference with the policy or operation of the said Act

of the Imperial Parliament, and secondly, the saving of the heavy expense of an excise establishment in the collection, by the officers of the customs, of the duties imposed in the Bill.

This Bill, after having passed through our branch of the Legislature without a dissentient voice, was in due form transmitted to the Legislative Council for their concurrence, but, to our great surprise and regret, was rejected by that body, for reasons which, if valid, would not only deprive us of the power of raising a revenue adequate to the wants of the Colony, but which would, in a great measure, destroy a right inherent in us as the representatives of a free people, that of taxing our constituents for the support of the Government.

The objection offered by the Legislative Council to this Bill, and which we are led to believe caused its rejection by that body, is, that the articles mentioned in our Bill having been already subjected to duty under the said Act of the Imperial Parliament for the regulation of the trade of the British Possessions abroad, the Act of any Colonial Legislature imposing additional duties on the same articles, is repugnant to the Imperial Act, and consequently of no force or effect.

Upon a careful review, however, of the Act of the Imperial Parliament in question, we are at a loss to discover anything therein on which the Legislative Council could have formed such an opinion, and we humbly submit that no part of the Bill passed through our branch of the Legislature is in any manner repugnant or in opposition to the spirit or policy of the said Act of Parliament, for the following reasons.

The Act of the Imperial Parliament in question was passed at the time the government of the mother country wisely determined upon extending to your Majesty's Colonies the privilege of prosecuting a direct trade with foreign countries, and the principal object of the Act, as its title expresses, was the regulation of the trade of the British Possessions abroad, and the protection of British Manufactures by the imposition of high rates of discriminating duty upon articles of foreign growth or production imported into the Colonies. That it was the intention of the Imperial Parliament to levy taxes upon articles consumed in the colonies, no further than was necessary for the regulation of trade, clearly appears from the thirteenth section of the act, whereby the produce of all the duties collected under it is placed under the controul of the Local Legislatures of the several colonies respectively, thus confining the Act within the saving of the declaratory statute passed in the eighteenth year of the reign of His late Majesty King George the Third, concerning taxation by the Parliament of Great Britain in any of the colonies, provinces, and plantations in North America and the West Indies. But we humbly conceive that there is nothing in any of the above-mentioned acts of the Imperial Parliament which prevents the Legislatures of the Colonies from raising a revenue by imposing duties upon articles of foreign growth and production imported into them, provided the same be not discriminating duties.