

Parliament, passed in the sixth year of the reign of his late Majesty King George the Fourth, intituled, "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 Act of the Imperial Parliament above mentioned; 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, 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 the Bill having been already subjected to duty by 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 which has passed through our branch of the Legislature is repugnant or in opposition to 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 13th section of the Act, whereby the produce of the duties collected by means of it are directed to be placed under the control of the local Legislatures of the colonies respectively, thus confining the Act within the saving of the declaratory statute passed in the 18th 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 or production imported into them, provided the same be not discriminating duties.

As a further reason that such could not have been the intention of your Majesty's Government, we would humbly refer your Majesty to an Act of the General Assembly of the Province of Nova Scotia, passed in the year of our Lord 1829, and intituled "An Act for the further Increase of the Revenue by imposing Duties on Articles imported from Foreign Countries," (a copy of which is hereto annexed), whereby certain duties are imposed upon various articles of foreign growth and production, expressly in addition to, and over and above the duties payable upon the same articles by the said Act of the Imperial Parliament for the regulation of the trade of the British possessions abroad. This Act of the Legislature of Nova Scotia we find was afterwards, on the 1st day of November 1830, approved of by your Majesty in Council.

That the Imperial Parliament has itself recognized the power of a colonial Legislature to impose additional duties upon articles already chargeable with duty by the said Act of Parliament for the regulation of the trade of the British possessions abroad, we would humbly call the attention of your Majesty to a statute of the Imperial Parliament passed in the 7th year of the reign of his late Majesty King George the Fourth, intituled "An Act to alter and amend the several Laws relating to the Customs," the 44th section of which recognizes and sanctions a duty imposed by the Legislature of Canada on spirits, in addition to the duty payable thereon under the said first-mentioned Act of Parliament.

But we deem it unnecessary to adduce further arguments in support of a position which admits of so little doubt, for indeed if the construction put upon the Acts of the Imperial Parliament by the Legislative Council could by any means be correct, the Legislature of this colony would be deprived of the power of raising a revenue by imposing duties upon articles of import, as no other means adequate to that purpose are within its power, and the numerous advantages which the colony would have derived from the constitution which your Majesty has been graciously pleased to confer upon it, would be thereby in a great measure lost.

It is to us matter of deep and serious regret that the Legislative Council should have felt itself called upon to reject a Bill, by which we contemplated raising funds at the least sufficient to provide for the support of the civil establishment for the current year. We would here also humbly bring to the notice of your Majesty, the limited number of the Legislative Council, and the fact that during the whole of the discussion on this important Bill, only four of the members of that body were present, who being equally divided upon the question, the Bill was consequently lost. Under the circumstances of embarrassment in