

colonial policy vile and inhuman. Living as we do with a century and a quarter of added experience, we neither commend its wisdom nor criticise too harshly its application. Let us be merciful. If we cannot be merciful let us be fair, and give the devil, on both sides, his due.

We now come to that question which, as an apple of discord, was rolled around the parliamentary table for ten long years, and at last plunged the nation into warfare and led to the dismemberment of the empire: "Has the British Parliament power to tax the colonies without giving them representation in the Imperial Parliament?"

This question may be considered: Firstly, from a purely legal aspect; secondly, from the standpoint of expediency; and thirdly, from the moral and ethical side.

As a matter of abstract right, the Mother Country has never parted with the claim to ultimate supreme authority of legislation on any matter whatever. This has always been acknowledged by constitutional lawyers. If the Imperial Parliament were to resign this ultimate right, the tie that binds the empire would be dissolved, and the colonies would forthwith become independent states. It is that right which, along with the acknowledgment of a common head, makes us a part of the British Empire of which we are so proud. The question of the abstract right of taxation was never disputed; simply that of taxation without representation. Yet we must remember that the theory of "no taxation without representation" was not settled at the time of the Revolutionary War. Many of the important cities of the United Kingdom, and the large manufacturing districts were not represented for fifty years after this time; for example, Bristol, Leeds, Birmingham, Manchester and Glasgow. Yet *they* did not resort to arms. Their burdens were heavy, but with the patient loyalty of true Britons they bore them until the good sense of the present century gave them a share in the government. Not so the colonies. They enforced their demands by an appeal to arms.

It would seem, moreover, as if the moving spirits of the revolution had seized the enforcement of taxation as an excuse for the unilateral demand of absolute separation from the Mother Country. On what other supposition can their haste and violence be accounted for? To what else can their action be attributed?

Secondly, let us discuss the action of Britain from the standpoint of expediency. Viewed in the light of the actual result—the loss of the southern half of this continent—it would seem as if the Stamp Act and the tea duty were inexpedient. Yet it may be questioned, if, as the writer is convinced, the question of taxation was used as an excuse

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