

only in a small degree to the duty on wine, which general Murray did not remit, but only lessened, and not at all to the duty on rum, which he augmented.

Fourth reason,
relating only to
British spirits.

Lastly, With respect to brandy it may be said that the commodity itself, which is the subject of the duty, is no longer the same as in the time of the French government. For then only French brandy, which is a liquor made from wine, was allowed to be imported into Quebec: now only British brandy, which is a liquor made from wheat, or other corn, is imported thither. Now these can hardly be considered as the same liquors, except in name; since they differ from each other at least as much as either of them differs from rum: and consequently the legal existence of a tax upon the former in the time of the French government cannot be a sufficient ground for demanding, as a legal due, a like tax upon the latter at present.

These are the reasons that have induced me to doubt whether the claim of the crown to these duties is justly founded: yet I dare not absolutely conclude that it is not so, out of regard to the opinion of a very learned and able lawyer of my acquaintance, who, notwithstanding the foregoing reasons (which he has seen and considered) and a well-known zeal for the liberties and privileges of his fellow-subjects in all parts of the British dominions, yet thinks that these duties are legally due to the crown. The person I mean, is Mr. DUNNING, who is mentioned above in page 296, as having been appointed his Majesty's solicitor-general on the 20th of January, 1768, and having given an opinion in conjunction with the then attorney-general in favour of the King's claim to these duties on the 10th of February, in the same year 1768; to whose judgment, upon every subject of law, I am always ready to pay the highest deference. But I will venture to observe that, in a claim of this kind made by the crown to an ancient duty, good policy requires that the justice and legality of it should not only be discernible to the acutest and most learned lawyers, but should be apparent and manifest to the understandings of common men, so that every body may immediately perceive and acknowledge it, and the crown take possession of the duty which is the object of the claim, with a general consent and approbation. Where
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