

the Government; and in imposing the duties mentioned in the Bill for granting to His Majesty certain duties on all wine, and on all brandy, gin, rum, and other spirituous liquors imported into this island, we not only cautiously avoided interfering with the operation of such Acts of the Imperial Parliament for the regulation of the trade of the British possessions as are now in force, but we also exercised our best judgment in the selection of such articles as we considered legitimate objects of taxation, by imposing those duties upon articles of luxury, carefully abstaining from increasing the price of anything necessary for the support of the poor; and in framing the Bill, we had further in view the collection of the duties imposed by it at the least possible expense.

The Bill, after having passed through the regular stages in the Lower House without a dissentient voice, was subsequently sent to the Legislative Council for concurrence, but to our great surprise and astonishment was rejected by that body, on the ground that the Legislature of this colony does not possess the power of imposing duties upon any article imported into it, already subject to duty under any Act of the Imperial Parliament: and, if the arguments sought to be supported by the Legislative Council can be maintained, such is the nature of the commerce and the circumstances of the people of this island, that it would be impossible for us to raise the monies necessary for the support of the Government and for other public purposes; since, without the power of levying taxes upon articles imported into the island, there is not, in our opinion, any other mode by which a revenue, adequate to the wants of the colony, could be raised.

But notwithstanding the opinion of the Legislative Council to the contrary, manifested by the rejection of the Revenue Bill, we are decidedly of opinion, that we do not only possess the power of raising a revenue, by imposing duties upon the articles mentioned in the Bill which has been lost, but that, in the course which we have on this occasion pursued, we are borne out by the Acts of the Legislatures of the neighbouring colonies, which Acts have been from time to time confirmed and approved of by His Majesty in Council.

It is unnecessary for us to enumerate the evils that must arise from the occurrence of this unfortunate event, which is calculated to create a feeling of discontent and dissatisfaction in the minds of His Majesty's subjects in this colony; and we cannot but view with the deepest regret the conduct of the Legislative Council at this early stage of our proceedings, since, if the power of raising a revenue by the Bill which has been lost, and which they have denied to us, could not be exercised, the benefits which would have accrued to, and which His gracious Majesty intended to confer upon this island, by granting it a legislative constitution, would be lost, the public improvements which we have contemplated must be abandoned, and our endeavours otherwise to ameliorate the condition of the colony would be cramped and frustrated.

Under the present constitution of the Legislative Council, we have also to regret, that it required a majority of three-fourths of the members present to enable the Revenue Bill to be passed through that body; and we cannot but consider the course pursued by the Council as manifesting a feeling more calculated to check the early operations of the Assembly than to promote the best interests of the colony.

Under these circumstances, which we cannot too deeply lament, we deem it our duty to lay our situation before your Excellency, and we humbly request that your Excellency will be pleased to inform us whether you possess any power which will enable your Excellency to relieve us from our present embarrassment.

In the House of Assembly, 4 March 1833.

Then passed in the House of Assembly.

(signed) *J. Bingley Garland.*

Mr. Speaker, and Gentlemen of the House of Assembly,

It is with deep concern I learn from your Address that any circumstance has occurred to interrupt that perfect good understanding which it is so desirable should exist between the two branches of the Legislature, or that any proceedings on the part of the Council have been such as to lead you to apprehend that they will create feelings of discontent and dissatisfaction in the minds of His Majesty's subjects in this colony.

It is a further source of regret to me to be informed that the Council has felt called upon to refuse a Bill you deem of such importance to the island, and the rejection of which you consider will be injurious to its interests, and those benefits lost, which you had anticipated as the result of the constitution His Majesty had been graciously pleased to extend to this colony; a measure which I feel no doubt has been the source of no less concern to the Council than it has been productive of disappointment to you.

The Bill to which your address alludes not having reached me, I can form no opinion how far it is in accordance with the laws of the Imperial Parliament and the Royal Instructions; but the same desire which (with the view to facilitate the public business) led me in the commencement of the session to send to each branch of the Legislature a copy of that part of my instructions bearing upon this subject, now induces me to state, that on perusing the draft of these instructions, I observed a clause which, it appeared to me, tended to defeat the only means the colony possessed of raising an adequate revenue for the support of its government, that of a tax upon imports; and being most anxious that no obstacle should exist likely to impede the successful operation of the new constitution, I addressed His Majesty's Principal Secretary of State for the Colonies on this point, from whom I received the reply I now read to you.

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