

this statute seems to be intended to regulate the whole system of the customs to be paid in America. And therefore it seems reasonable to suppose that, if his Majesty had intended, at the time of passing this act, to levy the French duties upon strong liquors, he would have inserted in it a declaratory clause for that purpose; as thus; “ and it is further enacted, by the authority aforesaid, that in the “ province of Quebec in America the following duties shall be levied “ upon wine, rum, and brandy, imported into the said province; “ to wit, a duty of ten shillings, of lawful money of Great-Britain, “ per hoghead, upon wine; a duty of six pence per gallon, upon “ brandy; and a duty of twenty shillings, per hoghead, upon rum; “ being the same duties as were levied upon the same liquors “ respectively, under the French government, immediately before “ the conquest of the said province by the British arms: and that “ the said duties shall be paid in the said province of Quebec over “ and above the other duties before imposed on the said province “ in common with the other colonies in North America.” The want of such a clause as this in the aforesaid act of parliament, at a time when the parliament (of which the King is the head) were deliberating upon the duties that were fit to be imposed in America, seems to afford a ground for concluding that his Majesty at the time of passing this act had no intention that these duties should be levied in this province.

Thirdly, If no such act as the 4 Geo. III. cap. 15. had ever been passed, and if no general system of custom-house laws, relating equally to all the different provinces of North America, the new ones as well as the old, had been enacted before-hand, as is above-mentioned; yet, with respect to British brandy, which general Murray intirely exempted from all duty, it may be alledged that the King’s having omitted to demand a duty upon that commodity for several years, to wit, from the conquest of the country till the year 1766, ought to be construed as a resignation, or relinquishment, of that duty, for the benefit of his new subjects in Canada, and in order to put them in as good a condition as their neighbours in the adjoining provinces of New England and New York with respect to their trade with Great-Britain for that commodity. The reviving a tax which had been dropt for a considerable time, is not very different from imposing a new tax. But this reason relates only

*Third reason,
relating chiefly
to British spirits.*

only