

attended with embarrassment to the Judicial functions of the province, but be productive of the most injurious consequences to the people: And whereas Commissions have latterly issued in the Mother Country, having for their object the investigation of evils of the like nature, and most luminous and accurate reports have been returned, and remedies suggested, which, if acted upon, will occasion a most beneficial change in the legal system of Great Britain:

Therefore resolved, That a humble Address be presented to His Excellency the Lieutenant Governor, praying that a commission may issue, requiring a full investigation into the forms and modes of proceeding of the Common and Civil Law, the Court of Chancery, and other Judicial Institutions of the Province, and of the said Fee Table, and of all Fees, Salaries, and Perquisites accruing to any Law Officers of the said Courts, and requiring the Commissioners to make full and minute report thereof, three months prior to the next meeting of the Legislature, with suggestions of such alterations and amendments in the whole system, as they may judge best: And further praying, that His Excellency will be pleased to cause one hundred copies of the same to be printed, and two copies to be forwarded to each of the Members of His Majesty's Council and of the House of Assembly, to enable either of the said branches of the Legislature to prepare such Bill, founded on the said Report, to lay before the Legislature, as will embrace the objects of this resolution.—*Ordered*, That Mr Kinnear, Mr Weldon, and Mr Hill be a Committee to wait upon His Excellency with the Address.

On motion of Mr Partelow.—*Resolved*, That a Committee be appointed to prepare a Bill to provide for the Custom House Establishment of this province.—*Ordered*, That Mr Partelow, Mr Chandler, and Mr Weldon, do compose the said Committee.

Mr Simonds from the Committee appointed to wait upon his Excellency the Lieutenant Governor, with the Address of the 21st inst. praying His Excellency would cause an account of the receipts and expenditures of the Crown Revenues for the past year, to be laid before the house, reported, that they had attended thereto, and that his Excellency was pleased to make the following reply:—

"Gentlemen, The specific and loyal purpose for which information is asked in this Address, respecting the amount and expenditure of His Majesty's Casual Revenue, &c. for the last year, enables me to give a willing compliance to the request of the House of Assembly, by directing the necessary documents to be laid before it."

February 25.

WAYS AND MEANS.

Mr PARTELOW, (to whom it appeared, the honorary title of "Chancellor of the Exchequer," had been conceded on this occasion,) opened the budget, by observing that the great object of this Committee was to find money; for which purpose it was necessary to find legitimate objects of taxation.—The idea of taxing British Goods had been wisely abandoned, as impolitic and improper; but it appeared, that two distinct articles, coming under that denomination, might well bear a small duty. These were Loaf Sugar and Tea. Loaf Sugar was an article of luxury. A duty of one penny per lb. could not be considered great, particularly when it was considered that Molasses, Coffee, and brown Sugar, articles commonly used by the poor, paid a duty; while it would produce at least £1000 per annum to the revenue. The consumption of Loaf Sugar was greatly increasing, on account of its low price, and nothing would so well bear taxation.—That sum, with the saving in the Custom House establishment, which would be about £3400, would make £1400; the tax on emigrants would produce about £1000; making 5400; he thought there could be no objection to a small tax on Tea, about 1d or 2d per lb. which would produce about 1000 more; say, altogether 6500; that sum would raise the year's revenue to £30,000; which would be nearly sufficient for the current wants of the country. There were however, many warrants of last year yet unpaid, on account of the Grain and Fish Bounties, Grammar Schools, Roads and Bridges, the balance for Light Houses, St. John Court-House, the Province Agents, the Steam-boat grant; and, perhaps some other sums, amounting pro-

bably, in the whole, to about £5000 or £6000. In the hands of the Province Treasurer and Deputy Treasurers were about £25,000, which, perhaps would pay the warrants not yet issued.—[Here we lost some observations from the hon. member dropping his voice, and expediting the utterance.] We understood the hon. member to assert, that he thought the appropriations this year would not fall much short of their usual standard. Then there were the ordinary services:—the Schools and College, if the latter grant should be sustained; the Steam-boat; the Journals, Acts, and other incidentals; one item which he did not much like, viz. Madawaska, (400); the protector of the Revenue; the Militia; Government House; Circuit Courts; and Nova-Scotia; amounting, perhaps, altogether, to £49,000. If the Province had already a revenue of about 30,000, and the additional revenue produced about £5000, it would be minus about £5000.—How that was to be provided for, he (Mr P.) could not say. If the bounties had been repealed, about £7000 would have been saved; but it appeared, that as long as those bounties remained, the Province would be always in debt.

Mr SIMONDS observed, that the Committee of Trade had agreed in recommending a tax on Loaf Sugar; but they had differed much as to a duty on Tea. Although a small duty might not be felt, yet it would open a door to smuggling, and might detach the East India interest from the Colonial interest, which were now pulling all together, against the Baltic interest.—It would be hardly worth while to sever these interests, for the sake of the small duty on Tea. The wants of the Province were certainly very great. The indispensable appropriations were very great; and it would be a serious question, as to others, whether such extravagant grants should be continued, as had been hitherto allowed. He was not for procuring any further loan. He thought it better to raise no more revenue than was absolutely necessary, as the contrary would induce a system of extravagance, which it would afterwards be difficult to get rid of. He was not at present aware of any articles that could be taxed, besides Loaf Sugar; which the Committee of Trade had introduced into the Revenue Bill, and which, they thought, might bear a duty of 5s per cwt.

Mr ALLEN thought Loaf Sugar a fair object of taxation; but, from all he had heard, he was decidedly against any tax on Tea, which would induce smuggling, and conflict with the operations of temperance societies, He concurred with Mr Simonds on this subject.—The hon. member then recommended a small reduction of the Cattle duty, as during the recess, he had acquired such information on the subject as had induced him to change his former opinion.

Mr SPEAKER thought it would save time to say nothing about the Cattle duty then, as it would come up in Committee on the Revenue bill. He agreed with Mr Partelow as to the general state of the Province; it appeared that what were considered the ordinary, contingent and miscellaneous expenses of the Province, were constantly increasing, and that the revenue was decreasing. As the revenue grew smaller, and the demands grew larger, what was to be done?—The hon. speaker then contended, that it was the policy of Mr Simonds to keep the Province poor, lest the Legislature should not make a good use of their money. He (Mr Speaker,) was sorry to agree in the opinion that they did not make as good use of their money as they ought; but it was now absolutely necessary to raise money. After some further observations, as to the difficulty of getting agreement of opinions among hon. members, on the subject of taxation, Mr Speaker expressed his concurrence in the proposition to lay a small duty on Loaf Sugar, and thought 1d per lb. advisable. He would also be very glad to increase the duty on Rum, but there appeared to be insuperable difficulties in the way. But there was another article which it was very difficult to smuggle, that might well bear a higher duty. It was Brandy. That was mostly used by the rich, and it was an article of luxury. He would also put a small duty on Tea. He was not prepared to say whether it should be so much per lb. or merely an *ad valorem* duty; but at all events in one shape or other.—The hon. Speaker then moved a resolution, declaring it to be expedient to impose a small duty on Loaf Sugar and Tea, and a small additional duty on

Brandy; but at the suggestion of some hon. members the part relative to Brandy was struck out, in order that it might come in a separate resolution.

Mr PARTELOW said that in conversation with many grocers of St. John, they had all declared that no article would bear a duty better than Tea.

Mr VAIL said, that though he was last year against that duty, yet having since thought much on the subject, he was now of opinion that nothing would better bear a duty than Tea. He was also for the duty on Loaf Sugar; and would be for increasing that on Brandy; when the question should come up.

Mr SLASON opposed the Tax on Tea, on the ground that it would cause the article to be smuggled from the United States, and then the country would be inundated with bad Tea, at a high price;—He was for a small duty on Loaf Sugar; but thought 5s. per cwt. quite enough.

Mr WELDON thought rum would bear no higher duty than at present, and that it would be impolitic to tax the West India productions any further. Brandy already paid, altogether, about 2s 8d per gallon; and would not therefore bear any higher duty.—The hon. member made some observations, respecting the decreased importation of American flour, on account of the Act of Parliament of last year, in order to prove that the revenue would receive no more this year from that source than it did last year. He was for a small duty on Loaf Sugar; but as to Tea, though he had been favourable to that tax last year, he had since had his misgivings about it. He concurred in opinion with Mr Slason, respecting the importation or smuggling of American tea. The hon. member then observed, that all the money in the Treasurer's hands would be required to pay what was already due. The province owed 10,000l.; and he could not imagine there would be a larger sum than last year from the revenue, as it now stood; which was about 28,000l. It appeared that not more than half that sum would be available, as to the rest would be due on bonded goods, till 1830. Of the ordinary services, about 8,000 (for bounties,) would not be required till 1833, and the school grants would not be required this year, because those for 1831 were to be paid this year. But the roads would require 12,500l., and means must be found to provide for the road warrants.—The hon. member then proceeded to argue the expediency and necessity of copying the example of Nova-Scotia, by issuing provincial notes, in order to increase the circulating medium; but as this subject has to come speedily before the House on another day, we need not here transcribe the arguments in question.

Mr CUNARD concurred with Mr Weldon, and moved, as an amendment to Mr Speaker's motion, that the word "tea" be struck out of the list.

Mr KINNEAR opposed the duty on tea on various grounds, but most emphatically on the principle of temperance; urging the necessity of giving every facility to the poor men to obtain such a beverage; in order that he might be induced to abstain from ardent spirits.—He was reluctant to comply with the tax on loaf sugar, because it was a British manufacture; but on the ground that it was originally a West-India production, that it came in the form of a luxury, and that sugar was subject in its primary state, to a tax in this province, he was willing that Loaf Sugar should also bear a small duty.

Mr CHANDLER at some length supported Mr Weldon's views, respecting the issue of provincial notes; declared his own unaltered opinions respecting a tax on British merchandize; recommended authorising the Treasurer to borrow another 10,000l. to meet the necessary appropriations of this year, and the imposing other taxes next year, to repay the money borrowed. He was not for any direct but indirect taxes. As to the subject under discussion; he was for the duty on loaf sugar, to the extent of 1d per lb.; and for an additional duty on brandy; but against any duty on Tea.

Mr SPEAKER withdrew the proposition respecting tea, from the present resolution, in order to separate the subjects and to save time; and then proceed, at great length, to advocate the necessity of issuing provincial notes. He did not, however, agree with Mr Chandler's proposition, to borrow another 10,000l.