

It appears to me, that there is a clear and necessary Distinction between an Act imposing a Tax for the single Purpose of Revenue, and those Acts which have been made for the Regulation of Trade, and have produced some Revenue in Consequence of their Effect and Operation as Regulations of Trade.

The Colonies claim the Privileges of *British Subjects*—It has been proved to be inconsistent with those Privileges, to tax Them *without their own Consent*, and it hath been demonstrated that a Tax imposed by Parliament, is a Tax *without their Consent*.

The Subordination of the Colonies, and the Authority of the Parliament to preserve it, have been fully acknowledged. Not only the Welfare, but perhaps the Existence of the Mother Country, as an independent Kingdom, may depend upon her Trade and Navigation, and these so far upon her Intercourse with the Colonies, that, if this should be neglected, there would soon be an End to that Commerce, whence her greatest Wealth is derived, and upon which her maritime Power is principally founded. From these Considerations, the Right of the *British Parliament* to regulate the Trade of the Colonies, may be justly deduced; a Denial of it would contradict the Admission of the Subordination, and of the Authority to preserve it, resulting from the Nature of the Relation between the Mother Country and her Colonies. It is a common, and frequently the most proper Method to regulate Trade by Duties on Imports and Exports. The Authority of the Mother Country to regulate the Trade of the Colonies, being unquestionable, what Regulations are the most proper, are to be of Course submitted to the Determination of the Parliament; and, if an *incidental Revenue*, should be produced by such Regulations; these are not therefore unwarrantable.

A Right to impose an internal Tax on the Colonies, without their Consent for the single Purpose of Revenue, is denied, a Right to regulate their Trade without their Consent is admitted. The Imposition of a Duty, may, in some Instances, be the proper Regulation. If the Claims of the Mother Country and the Colonies should seem on such an Occasion to interfere, and the Point of Right to be doubtful, (which I take to be otherwise) it is easy to guess that the Determination will be on the Side of Power, and that the Inferior will be constrained to submit*.

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* In the Reign of our great Deliverer, when the *English* and the *Dutch* were at War with *France*, They joined in preventing the Northern Powers from carrying on a Trade with the Enemy. *M. Groning* having formed a Design, to prove the Right of