

of the *British Parliament*; but that the Parliament should never before the late *Stamp-Act*, in one Instance, have imposed an internal Tax upon the Colonies for the *single Purpose of Revenue*, and that, even when Acts of Assembly passed in Consequence of Ministerial enforced by Royal Requisitions have been laid before Them, They should be so far from objecting to their Validity, as actually to recognize the Authority of the Provincial Legislatures, and upon that Foundation superstruct their own Resolves and Acts.

But tho' it hath been admitted, that the *Stamp-Act* is the first Statute that hath imposed an internal Tax upon the Colonies for the *single Purpose of Revenue*, yet the Advocates for that Law contend, that there are many Instances of the Parliament's exercising a supreme legislative Authority over the Colonies, and actually imposing *internal Taxes* upon their Properties—that the Duties upon any Exports or Imports are internal Taxes—That an Imposit on a foreign Commodity is as much an internal Tax, as a Duty upon any Production of the Plantations—That no Distinction can be supported between one Kind of Tax and another, an Authority to impose the one extending to the other.

If these Things are really as represented by the Advocates for the *Stamp Act*, why did * the *Chancellor of the Exchequer* make it a Question for the Consideration of the House of Commons, whether the Parliament could impose an *internal Tax* in the Colonies or not, for the *single Purpose of Revenue*?

* I have presumed to mention this Fact upon the Authority of private Intelligence, as well as of the News Papers, and other Publications, and tho' the Chancellor of the Exchequer is not named, yet the Fact seems in general to be referred to in the Postscript to the excellent Letter concerning *Libels, Warrants, Seizure of Papers, and Security of the Peace, &c.* in the following Words: "Otherwise (*i. e.* if it were not right for the Parliament to resolve general Warrants to be illegal) let me ask how that *momentous* Resolution touching an *English* Parliament's Right of taxing the Colonies could be justify'd? It was an independent substantive Resolution, followed by Nothing, (*i. e.* that Session) and yet was a Resolution not only of *extreme Magnitude*, but of the most *general* and *biggest* legal Nature, involving in it a Decision of the *first* and *most fundamental Principles of Liberty, Property, and Government*, and well worthy also, as to the temporary Policy of it, the most *serious* of all Consideration. This was resolved too if I am informed right, at the Close of the Night, and the Rising of the House; so that every Body must have taken it as a clear Thing, that They could at any Time come to a Resolution upon any general Point of Law, whenever They should see it expedient so to do, *sed Verbum sapienti sat est.*"