

## Objections to Taxation

The Objections to the Taxation of the American Colonies, by the Legislature of Great Britain Briefly Considered

Written in the year 1765

The right of the legislature of Great Britain to impose taxes on her American Colonies, and the expediency of exerting that right in the present conjuncture, are propositions so indisputable clear, that I should never have thought it necessary to have undertaken their defence, had not many arguments been lately flung out, both in papers and conversation, which with insolence equal to their absurdity deny them both. As these are usually mixt up with several patriotic and favourite words, such as Liberty, Property, Englishmen, &c. which are apt to make strong impressions on that more numerous part of mankind, who have ears but no understanding, it will not, I think, be improper to give them some answers: to this therefore I shall singly confine myself, and do it in as few words as possible, being sensible that the fewest will give least trouble to myself, and probably most information to my reader.

The great capital argument, which I find on this subject, and which, like an elephant at the head of Nabob's army, being once overthrown, must put the whole into confusion, is this: that no Englishman is, or can be taxed, but by his own consent: by which must be meant one of these three propositions; either that no Englishman can be taxed without his own consent as an individual; or that no Englishman can be taxed without the consent of the persons he chuses to represent him; or that no Englishman can be taxed without the consent of the majority of all those, who are elected by himself and others of his fellow subjects to represent them. Now let us impartially consider, whether any one of these propositions are in fact true: if not, then this wonderful structure which has been erected upon them, falls at once to the ground, and like another Babel, perishes by a confusion of words, which the builders themselves are unable to understand.

First then, that no Englishman is or can be taxed but by his own consent as an individual: this is so far from being true, that it is the very reverse of truth; for no man that I know of is taxed by his own consent; and an Englishman, I believe, is as little likely to be so taxed, as any man in the world. Secondly, that no Englishman is, or can be taxed, but by the consent of those persons whom he has chose to represent him; for the truth of this I shall appeal only to the candid representatives of those unfortunate countries which produce cyder, and shall willingly acquiesce under their determination.

Lastly, that no Englishman is, or can be taxed, without the consent of the majority of those, who are elected by himself, and others of his fellow subjects, to represent them. This is certainly as false as the other two; for every Englishman is taxed, and not one in twenty represented: copyholders, leaseholders,

and all men possessed of personal property only, chuse no representatives: Manchester, Birmingham, and many more of our richest and most flourishing trading towns send no members to parliament, consequently they cannot consent by their representatives, because they chuse none to represent them; yet are they not Englishmen? Or are they not taxed?

I am well aware, that I shall hear Locke, Sidney, Selden, and many other great names quoted, to prove that every Englishman, whether he has a right to vote for a representative or not, is still represented in the British parliament; in which opinion they all agree: on what principle of common sense this opinion is founded I comprehend not, but on the authority of such respectable names I shall acknowledge its truth; but then I will ask one question, and on that I will rest the whole merits of the cause: why does not this imaginary representation extend to America, as well as over the whole island of Great Britain? If it can travel three hundred miles, why not three thousand; if it can jump over rivers and mountains, why cannot it sail over the ocean? If the towns of Manchester and Birmingham sending no representatives to parliament, are notwithstanding there represented, why are not the cities of Albany and Boston equally represented in that assembly? Are they not alike British subjects? Are they not Englishmen? or are they only Englishmen when they solicit for protection, but not Englishmen when taxes are required to enable this country to protect them?

But it is urged, that the colonies are by their charters placed under distinct Governments, each of which has a legislative power within itself, by which alone it ought to be taxed; that if this privilege is once given up, that liberty which every Englishman has a right to, is torn from them, they are all slaves, and all is lost.

The liberty of an Englishman is a phrase of so various a signification, having within these few years been used as a synonymous term for blasphemy, bawdy, treason, libels, strong beer, and cyder, that I shall not here presume to define its meaning; but I shall venture to assert what it cannot mean; that is, an exemption from taxes imposed by the authority of the parliament of Great Britain; nor is there any charter, that ever pretended to grant such a privilege to any colony in America; and had they granted it, it could have had no force: their charters being derived from the crown, and no charter from the crown can possibly supersede the right of the whole legislature: their charters are undoubtedly no more than those of all corporations, which empower them to make bye laws, and raise duties for the purposes of their own police, for ever subject to the superior authority of parliament; and in some of their charters, the manner of exercising these powers is specified in these express words, "according to the course of other corporations in Great Britain:" and therefore they can have no more pretence to plead an exemption from this parliamentary authority, than any other corporation in England.

It has been moreover alleged, that, though parliament may have power to impose taxes on the colonies, they have no right to use it, because it would be an unjust tax; and no supreme or legislative power can have a right to enact any law in its nature unjust: to this, I shall only make this short reply, that if Parliament can impose no taxes but what are equitable, and the persons taxed are to be the judges of that equity, they will in effect have no power to lay any tax at all. No tax can be imposed exactly equal on all; and if it is not just, no power whatever can impose it; by which short syllogism, all taxation is at an end; but why it should not be used by Englishmen on this side the Atlantic, as well as by those on the

other, I do not comprehend.

Thus much for the right. Let us now a little enquire into the expediency of this measure; to which two objections have been made; that the time is improper, and the manner wrong.

As to the first, can any time be more proper to require some assistance from our colonies, to preserve themselves their present safety, than when this country is almost undone by procuring? Can any time be more proper to impose some tax upon their trade, than when they are enabled to rival us in our manufactures, by the encouragement and protection which we have given them? Can any time be more proper to oblige them to settle handsome incomes on their governors, than when we find them unable to procure subsistence on any other terms than those of breaking all their instructions, and betraying the rights of their sovereign? Can there be a more proper time to compel them to fix certain salaries on their judge, than when we see them so dependent on the humours of their assemblies, that they can obtain a livelihood no longer than *quam diu se male gesserint*? Can there be a more proper time to force them to maintain an army at their expence, than when that army is necessary for their own protection, and we are utterly unable to support it? Lastly, can there be a more proper time for this mother country to leave off feeding out of her own vitals, these children whom she has nursed up, than when they are arrived at such strength and maturity as to be well able to provide for themselves, and ought rather with filial duty to give some assistance to her distresses.

As to the manner; that is, the imposing taxes on the colonies by the authority of parliament, it is said to be harsh and arbitrary; and that it would have been more consistent with justice, at least with maternal tenderness, for administration here to have settled quotas on each of the colonies, and have then transmitted them with injunctions, that the sums allotted should be immediately raised by their respective legislatures, on the penalty of their being imposed by parliament, in case of their non-compliance? But was this to be done, what would be the consequence? Have their assemblies shewn so much obedience to the orders of the Crown, that we could reasonably expect that they would immediately tax themselves on the arbitrary command of a minister? Would it be possible here to settle those quotas with justice, or would any one of the colonies submit to them, where they ever so just? Should we not be compared to those Roman tyrants, who used to send orders to their subjects to murder themselves within so many hours, most obligingly leaving the method to their own choice, but on their disobedience threatening a more severe fate from the hands of an executioner? And should we not receive votes, speeches, resolutions, petitions, and remonstrances in abundance, instead of taxes? In short, we either have a right to tax the colonies, or we have not: If parliament is possessed of this right, why should it be exercised with more delicacy in America, than it has ever been even in Great Britain itself? If on the other hand, they have no such right, sure it is below the dignity as well as justice of the legislature, to intimidate the colonies with vain threats, which they have really no right to put into execution.

One method indeed has been hinted at, and but one, that might render the exercise of this power in a British parliament just and legal, which is the introduction of representatives from the several colonies into that body; but as this has never seriously been proposed, I shall not here consider the impracticability of this method, nor the effects of it, if it could be practised; but only say, that I have lately seen so many specimens of the great powers of speech, of which these American gentlemen are

possessed, that I should be much afraid, that the sudden importation of so much eloquence at once, would greatly endanger the safety and government of this country; or in terms more fashionable, though less understood, this our most excellent constitution. If we can avail ourselves of these taxes on no other conditions, I shall never look upon it as a measure of frugality; being perfectly satisfied, that in the end, it will be much cheaper for us to pay their army, than their orators.

I cannot omit taking notice of one prudential reason, which I have heard frequently urged against this taxation of the colonies, which is this: that if they are by this means impoverished, they will be unable to purchase our manufactures, and consequently we shall lose that trade, from which the principal benefit which we receive from them must arise. But surely, it requires but little sagacity to see the weakness of this argument; for should the colonies raise taxes for the purposes of their own government and protection, would the money so raised be immediately annihilated? What some pay, would not others receive? Would not those who so receive it, stand in need of as many of our manufactures as those who pay? Was the army there maintained at the expence of the Americans, would the soldiers want fewer coats, hats, shirts, or shoes, than at present? Had the judges salaries ascertained to them, would they not have occasion for as costly periwigs, or robes of as expensive scarlet, as marks of their legal abilities, as they now wear in their professional state of dependency? Or had their governors better incomes settled on them for observing their instructions, than they can now with difficulty obtain for disobeying them, would they expend less money in their several governments, or bring home at their return less riches, to lay out in the manufactories of their native country?

It has been likewise asserted, that every shilling which our colonies can raise either by cultivation or commerce, finally centers in this country; and therefore it is argued, we can acquire nothing by their taxation since we can have no more than their all; and whether this comes in by taxes or by trade, the consequence is the same. But allowing this assertion to be true, which it is not, yet the reasoning upon it is glaringly false: for surely it is not the same, whether the wealth derived from these colonies flows immediately into the coffers of the public, or into the pockets of individuals, from whence it must be squeezed by various domestic taxes before it can be rendered of any service to the nation: surely it is by no means the same, whether this money brought in by taxes enables us to diminish part of that enormous debt contracted by the last expensive war, or whether coming in by trade it enables the merchant, by augmenting his influence together with his wealth, to plunge us into new wars and new debts for his private advantage.

From what has been here said, I think that not only the right of the legislature of Great Britain to impose taxes on her Colonies, not only the expediency, but the absolute necessity of exercising that right in the present conjuncture, has been so clearly, though concisely proved, that it is to be hoped that in this great and important question, all parties and factions, or, in the more polite and fashionable term, all connections will most cordially unite; that every member of the British Parliament, whether in or out of humour with the administration, whether he has been turned out because he has opposed, or whether he opposes because he has been turned out, will endeavor to the utmost of his power to support this measure. A measure which must not only be approved by every man, who has any property or common sense, but which ought to be required by every English subject of an English administration.

