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**BURKE'S SPEECH
ON AMERICAN TAXATION**

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WITH NOTES

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BURKE'S SPEECH ON AMERICAN TAXATION

DURING the last °session of the last Parliament, on the 19th of April, 1774, Mr. Rose Fuller, member for °Rye, °made the following motion: That an Act made in the seventh year of the reign of his present °Majesty, °intituled, "An Act for granting certain duties in the British colonies and °plantations in America; for allowing a °drawback of the duties of customs upon the °exportation from this kingdom of coffee and cocoa nuts, of the produce of the said colonies or plantations; for discontinuing the drawbacks payable on china earthenware exported to America; and for more effectually preventing the °clandestine running of goods in the said colonies and plantations," might be °read.

And the same being read accordingly, he moved, "That °this House will, upon this day °sevensnight, resolve itself into a committee of the whole House, °to take into consideration the duty of °3d. per pound weight upon tea, payable in all his Majesty's °dominions in America, °imposed by the said Act; and also the °appropriation of the said duty."

On this latter motion a warm and interesting °debate arose, in which Mr. Burke spoke °as follows:

SIR,—I agree with °the honourable gentleman who spoke last that °this subject is not new in this House. Very disagreeably to this House, very unfortunately to this nation, and to the peace and °prosperity of °this whole empire, no °topic has been more familiar to us. For nine long years, session after session, we have been °lashed round and round

this miserable circle of °occasional arguments and °temporary expedients. I am sure our heads must turn and our stomachs °nauseate with them. We have had them in every shape; we have looked at them in every point of view. °Invention is exhausted; reason is fatigued; experience has given judgment; but °obstinacy is not yet conquered.

The honourable gentleman has made one endeavour more °to diversify the form of this °disgusting argument. He has thrown out a speech °composed almost entirely of °challenges. Challenges are serious things; and as he is a man of prudence as well as °resolution, I dare say he has very well °weighed those challenges before he delivered them. I had long the happiness to sit at the same side of the House, and °to agree with the honourable gentleman on all the American questions. My °sentiments, I am sure, are well known to him, and I thought I had been perfectly acquainted with his. Though I find myself mistaken, he will still permit me to use the °privilege of an old friendship; he will permit me to apply myself to the House under the °sanction of his authority, and, on the various grounds he has measured out, to submit to you the poor opinions which I have formed upon °a matter of importance enough to demand the fullest consideration I could bestow upon it.

He has stated to the House two grounds of deliberation; one narrow and simple, and merely confined to the question on your paper: the other more large and more complicated, °comprehending the whole series of the °parliamentary proceedings with regard to America, their causes, and their consequences. With regard to the latter ground, he states it as useless, and thinks it may be even dangerous to enter into so extensive a field of inquiry. Yet, °to my surprise, he had hardly laid down this restrictive proposition, to which his authority would have given so much weight, when directly, and with the same authority, he condemns it, and declares

it absolutely necessary °to enter into the most ample historical detail. His °zeal has thrown him a little out of his usual °accuracy. In this °perplexity what shall we do, Sir, who are willing to submit to the law he gives us? He has °reprobated in one part of his speech the rule he had laid down for debate in the other; and, after narrowing the ground for all those who are to speak after him, he takes an °excursion himself, as unbounded as the subject and the extent of his great abilities.

Sir, when I cannot obey all his laws, I will do the best I can. I will endeavour to obey such of them as have the sanction of his example; and °to stick to that rule, which, though not consistent with the other, is the most °rational. He was certainly in the right when he took the matter largely. I cannot °prevail on myself to agree with him in his censure of his own conduct. It is not, he will give me °leave to say, either useless or dangerous. °He asserts, that °retrospect is not wise; and the proper, the only proper, subject of inquiry, is "not how we got into this difficulty, but how we are to get out of it." °In other words, we are, according to him, to consult our invention, and °to reject our experience. The mode of deliberation he recommends °is diametrically opposite to every rule of reason and every principle of good sense established amongst mankind. For that sense and that reason I have always understood absolutely to prescribe, whenever we °are involved in difficulties from the measures we have pursued, that we should take a strict review of those measures, in order to correct our errors, if they should be °corrigible; or at least to avoid a dull uniformity in mischief, and the °unpitted calamity of being repeatedly caught in the same °snare.

Sir, I will freely follow the honourable gentleman in his historical discussion, without the least °management for men or measures, further than as they shall seem to me to

deserve it. But before I go into that large consideration, because I would omit nothing that can °give the House satisfaction, I wish to tread the narrow ground to which alone the honourable gentleman, in one part of his speech, has so strictly confined us.

He desires to know, whether, if we were °to repeal this tax, agreeably to the °proposition of the honourable gentleman who made the motion, the Americans would not °take post on this concession, in order to make a new attack on the next body of taxes; and whether they would not °call for a repeal of the duty on wine as loudly as they do now for the repeal of the duty on tea? Sir, I can give no °security on this subject. But I will do all that I can, and all that can be fairly demanded. To the *experience* which the honourable gentleman reprobates in one instant and °reverts to in the next—to that experience, without the least °waving or hesitation on my part, I steadily appeal; and °would to God there was no other °arbiter to decide on the vote with which the House is to conclude this day.

When Parliament repealed °the Stamp Act in the year 1766, I affirm, first, that the Americans did *not* °in consequence of this measure °call upon you to give up the former parliamentary revenue which °subsisted in that country, or even any one of the articles which compose it. I affirm, also, that when, departing from the maxims of that repeal, you °revived the scheme of taxation and thereby °filled the minds of the colonists with new °jealousy and all sorts of °apprehensions, then it was that they °quarrelled with the old taxes as well as the new, then it was, and not till then, that they questioned all the parts of your legislative power; and by the °battery of such questions have °shaken the solid structure of this empire to its deepest foundations.

Of those two propositions I shall, before I have done, give such °convincing, such °damning proof, that however

the contrary may be whispered in circles or °bawled in newspapers, they never more will dare to raise their voices in this House. I speak with great confidence. I have reason for it. The ministers are with me. *They* at least are convinced that the repeal of the Stamp Act had not, and that no repeal can have, the consequences which the honourable gentleman who defends their measures is so much alarmed at. To their conduct I refer him for a conclusive answer to this objection. I carry my proof °irresistibly into the very body of both Ministry and Parliament, not on any general reasoning growing out of °collateral matter, but on the conduct of the honourable gentleman's ministerial friends on the new revenue itself.

The Act of 1767, which grants this tea duty, sets forth in its °preamble that it was expedient to raise a revenue in America for the support of the civil government there, as well as for purposes still more extensive. To this support the Act °assigns six branches of duties. About two years after this Act passed, the Ministry, I mean the present Ministry, thought it expedient to repeal five of the duties, and to leave (for reasons best known to themselves) only the sixth °standing. Suppose any person, at the time of that repeal, had thus addressed °the minister: "Condemning, as you do, the repeal of the Stamp Act, why do you °venture to repeal the duties upon glass, paper, and painters' colours? Let your °pretence for the repeal be what it will, are you not thoroughly convinced that your concessions will produce not satisfaction but °insolence in the Americans, and that the giving up these taxes will necessitate the giving up of all the rest?" This objection was as °palpable then as it is now, and it was as good for °preserving the five duties as for retaining the sixth. Besides, the minister will °recollect that the repeal of the Stamp Act had but just preceded his repeal, and the ill policy of that measure (had it been so

°impolitic as it has been represented), and the mischiefs it produced, were quite recent. Upon the principles, therefore, of the honourable gentleman, upon the principles of the minister himself, the minister has nothing at all to answer. He stands condemned by himself, and by all his associates old and new, as a destroyer, °in the first trust of finance, of the revenues; and in the first rank of honour, as a °betrayal of the dignity of his country.

Most men, especially great men, do not always know their °well-wishers. I come to °rescue °that noble lord out of the hands of those he calls his friends, and even out of his own. I will do him the justice he is denied °at home. He has not been this wicked or imprudent man. He knew that a repeal had no tendency to produce the mischiefs which give so much alarm to his honourable friend. His work was not bad °in its principle, but imperfect °in its execution; and the motion on your paper presses him only to complete a proper plan, which, by some unfortunate and °unaccountable error, he had left unfinished.

I hope, Sir, the honourable gentleman who spoke last is thoroughly satisfied, and satisfied out of the proceedings of Ministry on their own favourite Act, that his fears from a repeal are °groundless. If he is not, I leave him, and the noble lord who sits by him, to settle the matter as well as they can together; for if the repeal of American taxes destroys all our government in America—He is the man!—°and he is the worst of all the repealers, because he is the last.

But I hear it rung continually in my ears, now and formerly,—“the preamble! what will °become of the preamble if you repeal this tax?”—I am sorry to be compelled so often to expose the calamities and disgraces of Parliament. The preamble of this law, standing as it now stands, has °the lie direct given to it by °the provisionary part of the Act, if that can be called provisionary which makes no provision.

I should be afraid to express myself in this manner, especially in the face of such a formidable °array of ability as is now drawn up before me, composed of °the ancient household troops of that side of the House and the °new-recruits from this, if the matter were not clear and °indisputable. Nothing but truth could give me this firmness; but plain truth and clear evidence can be beat down by no ability. The clerk will be so good as °to turn to the Act, and to read this favourite preamble:

“Whereas it is expedient that a revenue should be raised in your Majesty’s dominions in America, for making a more certain and adequate provision for °defraying the charge of the administration of justice, and support of civil government, in such provinces where it shall be found necessary; and towards further °defraying the expenses of defending, protecting, and securing the said dominions.”

You have heard this °pompous performance. Now where is the revenue which is to do all these mighty things? Five-sixths repealed—abandoned—sunk—gone—lost for ever. Does the poor °solitary tea duty support the purposes of this preamble? Is not the supply there stated as effectually abandoned as if the tea duty had perished in the general °wreck? Here, Mr. Speaker, is a precious °mockery—a preamble without an Act—taxes granted in order to be repealed—and the reasons of the grant still carefully kept up! This is raising a revenue in America! This is °preserving dignity in England! If you repeal this tax °in compliance with the motion, I readily admit that you lose this fair preamble. °Estimate your loss in it. The object of the Act is gone already, and all you suffer is the °purging the °statute-book of the °opprobrium of an empty, absurd, and false °recital.

It has been said again and again that the five taxes were repealed °on commercial principles. It is so said in °the

paper in my hand, a paper which I constantly °carry about, which I have often used, and shall often use again. What is got by this °paltry pretence of commercial principles I know not; for if your government in America is destroyed by the *repeal of taxes*, it °is of no consequence upon what ideas the repeal is grounded. Repeal this tax too upon commercial principles if you please. These principles will serve as well now as they did formerly. But you know that, either your objection to a repeal from these supposed consequences has no °validity, or that this pretence never could remove it. This commercial motive never was believed by any man, either in America, which this letter is meant to °soothe, or in England, which it is meant to deceive. It was impossible it should. Because every man °in the least acquainted with the detail of commerce must know that several of the °articles on which the tax was repealed were fitter °objects of duties than almost any other articles that could possibly be chosen, without comparison more so than the tea that was left taxed, as infinitely less liable to be °eluded by °contraband. The tax upon red and white °lead was of this nature. You have, in this kingdom, °an advantage in lead that amounts to a monopoly. When you find yourself in this situation of advantage, you sometimes venture to tax even your own export. You did so soon after the last war, when, upon this principle, you ventured to impose a duty on coals. In all the articles of American contraband trade who ever heard of the °smuggling of red lead and white lead? You might, therefore, well enough, without danger of contraband and without injury to commerce (if this were the whole consideration) have taxed these commodities. The same may be said of glass. Besides, some of the things taxed were so °trivial, that the loss of the objects themselves, and their °utter annihilation out of American commerce, would have been

comparatively as nothing. But is the article of tea such an object in the trade of England as not to be felt or felt but slightly, like white lead and red lead and painters' colours? Tea is an object of far other importance. Tea is perhaps the most important object, taking it with its necessary connections, of any in the mighty circle of our commerce. If commercial principles had been the true motives to the repeal, or had they been at all attended to, tea would have been the last article we should have left taxed for a subject of controversy.

Sir, it is not a pleasant consideration, but nothing in the world can read so awful and so instructive a lesson, as the conduct of Ministry in this business, upon the mischief of not having large and liberal ideas in the management of great affairs. Never have the servants of the state looked at the whole of your complicated interests in one connected view. They have taken things by bits and scraps, some at one time and one pretence, and some at another, just as they pressed, without any sort of regard to their relations or dependencies. They never had any kind of system right or wrong, but only invented occasionally some miserable tale for the day, in order meanly to sneak out of difficulties into which they had proudly strutted. And they were put to all these shifts and devices, full of meanness and full of mischief, in order to pilfer piecemeal a repeal of an Act, which they had not the generous courage, when they found and felt their error, honourably and fairly to disclaim. By such management, by the irresistible operation of feeble councils, so paltry a sum as threepence in the eyes of a financier, so insignificant an article as tea in the eyes of a philosopher, have shaken the pillars of a commercial empire that circled the whole globe.

Do you forget that, in the very last year, you stood on the precipice of general bankruptcy? Your danger was indeed great. You were distressed in the affairs of the East India Company; and you well know what sort of things

are involved in the comprehensive energy of that significant °appellation. I am not °called upon to enlarge to you on that danger, which you thought proper yourselves °to aggravate and to display to the world with all the °parade of °indiscreet °declamation. °The monopoly of the most °lucrative trades, and the possession of imperial revenues, had °brought you to the verge of °beggary and ruin. Such was your °representation—such, in some measures, was your case. The °vent of ten millions of pounds of °this commodity, now locked up by the operation of an °injudicious tax and °rotting in the warehouses of the company, would have prevented all this distress and all that °series of desperate measures which you thought yourselves obliged to take in consequence of it. America would have furnished that vent, which no other part of the world can furnish but America, where tea is °next to a necessary of life, and where the demand grows upon the supply. I hope °our °dear-bought East India committees have done us at least so much good as to let us know that, without a more extensive sale of that article, our East India revenues and °acquisition can have no certain connection with this country. It is through the American trade of tea that your East India conquests are to be prevented from °crushing you with their burthen. They are °ponderous indeed; and they °must have that great country to lean upon, or they °tumble upon your head. It is the same °folly that has lost you at once the benefit of the West and of the East. This folly has thrown open folding-doors to contraband, and will be the means of giving the profits of the trade of your colonies to every nation but yourselves. Never did a people suffer so much for the °empty words of a preamble. It must be given up. For on what principle does it stand? This famous revenue stands at this hour on all the debate, as a description of revenue not as yet known in all the comprehensive (but

too comprehensive) °vocabulary of finance—a *preambulary tax*. It is indeed a tax of °sophistry, a tax of °pedantry, a tax of °disputation, a tax of war and rebellion, a tax for anything but benefit to the imposers or satisfaction to the subject.

Well, but whatever it is, gentlemen will force the colonists to take the teas. You will force them? Has seven years' struggle been yet able to force them? Oh but it seems "we are in the right. The tax is trifling—in effect it is rather an °exoneration than an °imposition; three-fourths of the duty formerly payable on teas exported to America is taken off, the place of collection is only °shifted, instead of the retention of a shilling from the drawback here it is threepence custom in America." All this, Sir, is very true. But this is the very folly and mischief of the Act. Incredible as it may seem, you know that you have deliberately thrown away a large duty which you held secure and quiet in your hands for the vain hope of getting one three-fourths less, through every °hazard, through certain °litigation, and possibly through war.

The manner of proceeding in the duties on paper and glass, imposed by the same Act, was exactly in the same °spirit. There are °heavy excises on those articles when used in England. On export these excises are drawn back. But instead of withholding the drawback, which might have been done with ease, without charge, without possibility of smuggling, and instead of applying the money (money already in your hands) according to your pleasure, you began your operations in finance by °flinging away your revenue; you allowed the whole drawback on export, and then you charged the duty (which you had before discharged) payable in the colonies, where it was certain the collection would devour it °to the bone, if any revenue were ever

suffered to be collected at all. °One spirit °pervades and °animates the whole mass.

Could anything be °a subject of more just alarm to America than to see you go out of the plain highroad of finance, and give up your most certain revenues and your clearest interests, merely for the sake of °insulting your colonies? No man ever doubted that the commodity of tea could bear an imposition of threepence. But no commodity will bear threepence, or will bear a penny, when the general feelings of men are °irritated and two millions of people are resolved not to pay. The feelings of the colonies were formerly the feelings of Great Britain. Theirs were formerly the feelings of °Mr. Hampden when called upon for the payment of twenty shillings. Would twenty shillings have ruined Mr. Hampden's fortune? No; but the payment of half twenty shillings, on the principle it was demanded, would have made him a slave. It is the weight of that preamble, of which you are so fond, and not the weight of the duty that the Americans are unable and unwilling to bear.

It is then, Sir, upon the *principle* of this measure, and nothing else, that we are at issue. It is a principle of °political expediency. Your Act of 1767 asserts that it is expedient to raise a revenue in America; your Act of 1769, which takes away that revenue, °contradicts the Act of 1767, and, by something much stronger than words, asserts that it is not expedient. It is a reflection upon your wisdom °to persist in a solemn parliamentary declaration of the expediency of any object for which, at the same time, you make no sort of provision. And pray, Sir, let not this circumstance escape you—it is very material—that the preamble of this Act which we wish to repeal is not °*declaratory of a right*, as some gentlemen seem to argue it, it is only a recital of the *expediency* of a certain exercise of a right supposed already to have been asserted; an exercise you are now contending for by ways and

means which you confess, though they were obeyed, to be utterly insufficient for their purpose. You are therefore at this moment in the awkward situation of fighting for a °phantom; a °quiddity; a thing that wants, not only a °substance, but even a °name for a thing, which is °neither abstract right nor profitable enjoyment.

They tell you, Sir, that °your dignity is tied to it. I know not how it happens, but this dignity of yours is a terrible encumbrance to you, for it has °of late been ever °at war with your interest, your equity, and every idea of your policy. Show the thing you contend for to be reason, show it to be common sense; show it to be the means of attaining some useful end, and then I am content to allow it what dignity you please. But what dignity is derived from the perseverance in absurdity is more than ever I could °discern. The honourable gentleman has said well—indeed, in most of his *general* observations I agree with him—he says that this subject does not stand as it did formerly. Oh certainly not! Every hour you continue on this ill-chosen ground your difficulties °thicken on you; and therefore my conclusion is, remove from a bad position as quickly as you can. The disgrace and the necessity of yielding, both of them, grow upon you every hour of your delay.

But will you repeal the Act, says the honourable gentleman, at this instant when America is °in open resistance to your authority and that you have just revived your system of taxation? He thinks he has °driven us into a corner. But thus °pent up, I am content to meet him; because I enter the lists supported by my old authority, his new friends, the ministers themselves. The honourable gentleman remembers that about five years ago as great disturbances as the present prevailed in America on account of the new taxes. The ministers represented these disturbances as °treasonable; and this House thought proper, on that representation, to make

°a famous address for a revival, and for a new application of °a statute of Henry VIII. We besought the king, in that well-considered address, to inquire into treasons, and to bring the supposed traitors from America to Great Britain for °trial. His Majesty was pleased °graciously to promise a compliance with our request. All the attempts from this side of the House to resist these violences, and to bring about a repeal, were treated with the utmost scorn. An apprehension of the very consequences now stated by the honourable gentleman was then given as a reason for shutting the door against all hope of such an alteration. And so strong was the spirit for supporting the new taxes that the session concluded with the following remarkable declaration. After stating the vigorous measures which had been pursued, the speech from °the throne proceeds:

"You have assured me of your firm support in the °prosecution of them. Nothing, in my opinion, could be more likely to enable °the well-disposed among my subjects in that part of the world effectually to discourage and defeat the designs of °the factious and seditious than the hearty concurrence of every branch of the legislature in maintaining the execution of the laws in every part of my dominions."

After this no man dreamt that a repeal under this Ministry could possibly take place. The honourable gentleman knows as well as I that the idea was utterly °exploded by those who °sway the House. This speech was made on the ninth day of May 1769. Five days after this speech, that is, on the 13th of the same month, the public circular letter, a part of which I am going to read to you, was written by °Lord Hillsborough, Secretary of State for the Colonies. After reciting the °substance of the king's speech, he goes on thus:

"I can take upon me to assure you, notwithstanding °insinuations to the contrary, from men with factious and seditious views, that his Majesty's present administration have at no time