
 "What are the other pricipiples of the
act? First, there it the principle that
nixed ad ralorem duty shall prevail an be in force at all times. For one, I a
willing to abide by that principle. There are certain vague notions afloat as to the
atility ond necessity of specific dutites and discriminations, wich 1 am persuaded
ise from a want of a ight unders tandin rise rom a want of a right unlers tandin
on the sulject. We have had the ad val
orem principle proctically in force eve since the compromise act was passeul; a
there bas been no difflculy in duin
ing tha duties of ing the d
principle,
in if
duly upon them; and from the commence
ment of the act to this das. the ad val rem priaciple has been substantially theen specific and the ad valorem syste Then spechic and the ai valorem syste
ol duties, and 1 maintain thot the latter
jusly entided one principle declares the duny paid shal
be upon the real value of the article tax
 article which al wass suggests itself to m
thoughte, is one of the articles on which specific duty has been levied. Now it pee is worth at leasi twice as much as th
coftee of St. Domiga or Cuba, yel bolt pay the same duty. The tas has no ree
pect to the alue, but is arbitrarily levie
on all articles of a specific kind alike however various and unegual may be thei value. I say that, io theory , and accord
ing to every soucd principle ol justice ing to every sousd principle of justice, th
ad valorem mode of taxation is entitled to the preference. There is, $I$ vimit, on
objection to it; as the value of an artic Objection to if; as the value or an ad as
is a matler subject to opioion, and as
pinions will ever valr, either honeully pinions will ever vary, either honeauly
fraudolenlly, there is some difficulty it preventing frauds. But with the hom
raluation proposed by my liiend lrom
Rhat
 chances only of fraud which are ine
ble under any and every orstem.

The origin of the government until now The riticles from which the greatest a mount of revenue has been drawn, suc
as woolene, linens, silks, coltonn, wors
ecle, and a few others have all been tave on the ad valorem principle, and ther
has been no diffulty io the operation.-
i belieqe beat mode, 1 believe that if we adopt
fyed rate ad valorem, wherever it can b done, the revenue will be subjected to fem
er frauds than the injustice and lrauds in cident to specific dulies. One of the mos prolifí sources of the violation of our rev
enue'tawa has been, as every body knows the eflort to get in goods of a finer quali lower rate of duty required lor those of
lower value. The honorable gentlema and the honorable Senator frum N. York
(Mr. Wright,) both well know this. Bu if the duty was laid ad valorem there coult
be no motive lor such on efort, and th
竍 place. In England, as all who have re Scottish member in the House of Com mons, must perceive, they seetr to be giv
jpg up specific duties, and the tendency
in the public mind appears to be, instead in the public mind appears to be, instead
of having a variety of gpecific duties and permanent fix permes. I am willing, 1 repeat, to adhere 1
cles
his great principle as aid down in th this great principle as laid, down in th
compromise act. If there be those wh suppuse that. under the specific form
duty, o higher degree of protection can to secured than under the other mode, protection does not depend upon the for
but on the amount of the duit which but on the amount of the duty
devied on the foreign tigal article.
 me entreat that I may not be misrapresen
ted. I am not adrocating the revival o a high protectiva taria. Iam for abiding
by the pridciples of the compromise act by the pricciples of the compromise act
Inm for doing what no southera man of gair or candid mind has ever yet deuiedgiving to the country a revenue which may
provide for the economical wanls of th goyernment, and at the same time pive a
incideatal protection to our home industry
ind If there be here a single gentleman wh will deny the fairness \& propriety of this, Now is not this the identical doctrin
contained in Mr. Polk's letter to Mr Kane, about which our oepter ent Mr
Mave enid so onuch P and is not the tarif act of
i8de, ramed upon the very principlesire
commended by Mr. Clay in the above ax



