though the value of our labor and property is unduly affected by this ever varying system of

Legislation.*

In the United States, the different sections of the several States are fairly and equally represented, according to their numbers, in the body which regulates their commerce, and thereby raises or depresses the value of their industry and estates.

By the fiscal regulations of Great Britain, affecting the commerce of Upper Canada, customs duties are ordered to be levied at our shipping places, of $7\frac{1}{2}$, 15, 20, and even 30 per cent. on the value of imported articles of the first necessity to an agricultural community, if those articles are not imported from England or some of her Colonies; but if imported from England or her Colonies, they are only subject to $2\frac{1}{2}$ per cent. on the £100. value, and in some cases are duty free.‡

Some articles of general utility are prohibited to be imported unless in British ships, or from a

British port.

Our trade by sea is carried on almost exclusively in British shipping, and for the advantage of capitalists residing in Europe.

Although it is obviously the most convenient and suitable for us to raise a revenue for state purposes, by customs duties levied on articles of foreign growth, or manufacture of a like kind with those which form the staple commodities produced and manufactured in this Province; and although England regulates our trade so as to protect her manufactures & against all foreign competition in our markets, yet it is declared by

^{*} See Appendix, pages 9 to 21.

⁺ See Appendix, pages 47 & 48.

Sec Appendix, pages 44, 54 to 59.

^{||} See Appendix, page 60.

[§] See Appendix, pages 32, 37,