A STATEMENT showing the Nature of the Duties executed by the Imperial Officers specified in the foregoing Return.

In consequence of the repeal of the Imperial duties of customs in the North American colonies, under the operation of the Act of the 9 & 10 Vict. c. 94, the Imperial officers have ceased to be receivers of customs' duties, which are now levied and collected by officers specially appointed for that purpose by the respective Colonial Governments of Canada, Nova Scotia, New Brunswick, Prince Edward's Island, and Newfoundland. Hence, there being no longer any Imperial custom-houses for the collection of revenue in those colonies, the Return has been framed and prepared to meet the existing state of things.

It is to be observed, in explanation, that the Lords of the Treasury, with the view of providing for certain duties connected with Imperial interests, have deemed it expedient that certain officers should be stationed at the principal ports of those colonies, who are called Comptrollers of Customs and Navigation Laws, with assistants acting under them, whose salaries are entirely defrayed out of the revenue of the United Kingdom.

Their duties are, to enforce the provisions of the Act of the 12 & 13 Vict. c. 29, entitled, "An Act to Amend the Laws in force for the Encouragement of British Shipping and Navigation;" also the provisions of the Imperial Act of 8 & 9 Vict. c. 89, entitled, "An Act for the Registering of British Vessels," and to take care that the various prohibitions and restrictions prescribed by the British Possessions' Act of the 8 & 9 Vict. c. 93, are duly enforced; to verify the manifests of all British vessels clearing for the United Kingdom in the manner required by the Customs' Regulation Act of the 8 & 9 Vict. c. 86, ss. 3 & 4; and to grant certificates of clearance for all vessels clearing for the United Kingdom, as prescribed by the 36th section of the Act of the 8 & 9 Vict. c. 86, and the 22d and 23d sections of the British Possessions' Act of 8 & 9 Vict. c. 93, in order to entitle goods to be entered as being of and from any British possession (if any benefit attach to such distinction), and to enforce the provisions of the last recited Act, sections 24, 25, 26 & 27, which prohibit vessels laden with wood goods clearing from ports in the North American colonies, at certain times of the year, with any part of their cargo on deck. And it is also their duty to observe, so far as the same may relate to the British possessions abroad, the Passengers' Act of the 12 & 13 Vict. c. 33, and 14 Vict. c. 1; and the Merchant Seamen's Acts of 7 & 8 Vict. c. 112, and 13 & 14 Vict., c. 93.

It forms a material part of the duty of the Comptrollers of Customs and Navigation Laws to furnish the Inspector-general of Imports and Exports, and the Registrar-general of Shipping, in London, with the various Statistical Returns, which are necessary to enable those officers to prepare the various Accounts of Trade and Navigation, which are annually required to be laid before Parliament.

(signed) E. Pemberton.

Plantation Account Office, Custom House, 21 May 1852.