

To exhibit a clearer view of the sums collected and paid over, with the charge thereon as compared with that on the Provincial Revenue, the Committee have arranged the Table herewith marked C, and desire particularly to state that Provincial Duties to the amount of £7474 5s 3d form part of the gross sum received at the Custom-House:—and that £8462 14s 5d were produced by the Tonnage and Discriminating Duties on American Vessels: a Source of revenue which in future must be considered somewhat *precarious*.

From this Table it would appear, that a large Revenue to the Colony is the result of the new Duties. This, however, is not wholly correct. When these commenced, there were levied under Provincial Acts (besides specific duties) a tax of ten per cent. on articles from the United States;—a Duty of 1s 3d. per gallon on the superior, and 9d. on smaller Wines;—1s. per gallon on Brandy and Gin;—and 3 & 3-4 per cent. on almost all other articles now taxed by Parliament. In the Session of 1826, a desire to avoid interference with these Acts, led to an alteration of our Revenue Laws; by which, with the exception of Wines, all Foreign Articles have ever since been exempt from Provincial Duties. Considering what otherwise these last would have produced, and the increase of Commerce even then manifest, the Committee cannot estimate the additional Revenue derived from the Imperial Duties, higher than one fourth of their gross *annual* produce.

In the same Session, commenced the remonstrance of the Assembly against the appropriation of this Revenue towards the charges of the Custom-House Establishment.—Till then the principle solemnly declared by the 18th George III, had been, with few exceptions, strictly adhered to. The whole proceeds levied under 4 George IV. chapters 45 and 78, were regularly paid into the Provincial Treasury—and if the *abstract* right of Parliament thus to tax the Colonist, was sometimes questioned, the objection was borne down by the weight of the accompanying benefits. But when, without consulting this Legislature, instructions were received from the Board of Customs to detain and appropriate