

it was over the revenues arising under it that the first disputes between the Houses of Assembly and the Governors arose, and as the act is a revenue act and levies internal as well as external duties, it throws some light on the constitutional relations between England and her colonies. After the passing of the Declaratory Act, however, with the exception perhaps of the Canada Trade Act, all the acts of the British Parliament under which duties were levied in the Provinces were acts passed primarily for the regulation of trade in the interests of British commerce and British manufactures, and the provincial revenues arising therefrom were merely incidental to their general protective policy.

Although for the most part incidental, the revenues arising under Imperial Acts were still very considerable, varying from one-fifth to three-fifths of the whole Customs revenue, and to this extent the revenue systems of the Provinces were not under their own control.

The discrimination against importations from foreign countries was not very great, varying generally in the ad valorem duties from 5 to 15%, and it would seem that the colonists received a sufficient counterpoise in the discriminations in the English tariffs in favor of colonial products, particularly timber and grain. The Imperial duties, however, and the restrictions on trade met with a good deal of criticism in the colonies, particularly in 1835, and although a good deal of anxiety was felt when England adopted