

They also provided that those Duties should only be levied where no Colonial Tax on the Article existed, or only for the amount of their excess over the latter: and those clauses are particularly deserving of remark, which direct the produce of the Duties to be paid to the Colonial Treasury where there exists a local Legislature, but the *net proceeds* only, where there is no Assembly. Accordingly, pursuant to this enactment, the Officers of the Customs paid over the whole produce without deduction; and in their Return specified either the amount received for the Colonial Duty on the respective imports, or stated that it exceeded the rate imposed by the Statute, and was so certified by the Excise. The Act of the same year, chap. 77, further regulated the Trade; and on the 23d September, 1823, an Order in Council for levying 4s.3d. sterling per ton, on Foreign American vessels, went into operation. From the Returns received from the Customs, the Committee have prepared the statement A exhibiting the produce of those duties as well as the Provincial Duties received at the Custom-House---and it will be remarked how regular and gradual an increase took place during that period in the Foreign Commerce of the Province: proving the beneficial consequences from the partial removal, then effected, of the pre-existing restrictions. The Committee add, that Imports from Foreign Countries could then be made into every Port in the Province.

In January 1826, the Acts, chapters 44 and 45, ceased. Till then, their provisions were the first that interfered with the Provincial Revenue;—the Officers of the Customs having always been, with one exception, confined to the main and important object of their appointment, the Enforcing the Laws of Trade and Navigation, and the Registry of Shipping. The exception referred to is the collection of the Crown Duties so called. These were collected under several Statutes of which the principal was the 4th, Geo. III. chap. 15, but of these all that passed subsequent to the 18th Geo. III. declaratory of the right of taxation, are repealed. Until 1826 also, the whole Establishment of the Customs was maintained by Fees of various kinds. These were