

result of their researches has been, that the act of the 33d Geo. III. cap. 2, is the only statute expressly allowing a charge of three per cent to the collector and comptroller, for their trouble of "levying, collecting, recovering, and paying, answering and accounting," for the duties levied under that act.

The act of the 35th Geo. III. cap. 8, requires the collector and comptroller to pay into the hands of the receiver-general, the whole of the duties levied under that act, *without any deduction*, except such drawbacks as they may have paid on the several articles therein mentioned, and that a warrant shall issue, directed to the said receiver-general for the incidents incurred in the collection of those duties. Your committee find, that, since the passing of the said act, warrants have issued in favour of the collector and comptroller, not only for the incidents, but for a commission of three per cent on the gross amount thereof. However high the authority under which these payments have been made, your committee can not but express an opinion that they are illegal, and to recommend their being refunded to the province, and effectual measures taken by this house to prevent their recurrence.

Similar payments appear to your committee to have been made under the same authority, for duties collected under the acts of the 55th and 59th Geo. III. These acts do not allow any commission to the collector and comptroller for the levying of these duties, and your committee are not aware that the silence of these acts on this subject can be construed to imply any claim to the charge.

Another charge equally objectionable, and which is not sanctioned by any precedent in Great Britain, is the deduction made by the collector and comptroller of His Majesty's customs of five per cent from the duties collected under the act of 14 Geo. III cap. 88.

The only authority which your committee have been able to find for this charge, is an order of the lords commissioners of the treasury of the 21st March, 1777. This order, your committee humbly conceive, is in direct violation of the statute under which the duties are raised; for it is therein expressly enacted, that, "all the monies that shall arise by the said duties, (except the necessary charges of raising, collecting, levying, recovering, answering, paying and accounting for the same,) shall be paid by the collector of His Majesty's customs into the hands of His Majesty's receiver-general in the said province, and shall be applied to defray the expenses of the administration of justice, and the support of the civil government therein;" therefore any charge on that revenue, beyond the necessary incidents of collecting the same, is contrary to law.

The pretension that the existence of a charge, in an account