

concerns the House, to provide that, so long as this permanent and productive Impost exists, no part of its Revenue shall be applied without the concurrence of the Assembly. To the local Legislature the thirteenth section of the Statute confines the appropriation; and in considering the express and unequivocal terms there used, the Committee find it difficult to comprehend on what principle of construction the right of the Province to the whole produce of these duties has ever been questioned.

The eleventh Section of the Act also demands particular attention. By the Proviso there inserted, a large portion of the ordinary and long established Provincial Duties, is required to be collected by the Officers of the Customs, and by the means and powers contained in that Statute. The effect of this Regulation is, to a certain extent, the annulling the Provincial Statutes; the subjecting a branch of the Revenue, received at a small expense by our own Officers, to the heavy charge of collection by the Custom-House---and, as has been strongly asserted, a prohibition to this Legislature to interfere with the Imperial Act with regard to the duties levied under it.

Here, however, the Committee submit that, in their opinion, none of its clauses preclude the imposition of Duties by the General Assembly on Foreign Imports. As its title indicates, the Regulation of Trade is its object, and, first and principally, the protection of British produce and manufactures from Foreign competition in the Colonies. These interests it effectually secures by a high rate of duties, and by the provision for their collection at the Custom House, even though raised under Provincial Acts; and it leaves the exaction of any further tax to the local Legislature.

The *practical* Operation of the new System on our Revenues is now to be noticed; after briefly adverting to that partial relaxation which preceded it. The Acts of 3d and 4th of Geo. IV. chapters 43, 44, and 45, passed on the 24th June, 1822— and opened more widely than before the Trade with the United States and Foreign Europe; subject however to reasonable duties, from which several unmanufactured articles were exempt.