

Your committee most earnestly call the attention of the house to this subject.

The act of the British Parliament of the 18th of His late Majesty's reign, cap 12, already referred to, declares that, "to remove uneasiness, and quiet the minds of His Majesty's subjects, it is expedient to declare that the King and parliament of Great Britain will not impose any duty, tax, or assessment, for the purpose of raising a revenue in any of the colonies, provinces or plantations, except such duties as it may be expedient to impose for the regulation of commerce, the net produce of such duties to be always paid and applied to and for the use of the colony, province, or plantation, in which the same shall be respectively paid, in such manner as other duties collected by the authority of the respective general courts, or general Assemblies."

The spirit, if not the letter, of the above in part recited statute is, that no money whatsoever shall be raised on the inhabitants of this province, but such as shall be applied to their use and advantage.

In this opinion your committee is (are) confirmed by the 46th & 47th sections of the act of 31 Geo. III. cap. 31, and moreover from the circumstance that the commissioners appointed on the part of the province of Upper Canada, claim from this province, a share or proportion of such duties.

Your committee find that the money raised in virtue of the Imperial act of 51 Geo. III. cap. 97, hath been remitted to England, by the collector of His Majesty's customs in this province.

This act making no appropriation of the money so raised, your committee are justified in concluding that the declaratory act of the 18th and our constitutional act of the 31st of His late Majesty, place these monies at the disposal of the colonial legislature—wherefore your committee respectfully submit to the house, the propriety of addressing his Excellency the Governor in chief, praying that his Excellency may be pleased to take the necessary measures to procure the reimbursement of the monies so withdrawn from the province, from the period of their being first raised, until the repeal of the said act, the amount of which appears, by the document laid before your committee, to be £ 8 '0. 5 11 sterling.

The next document to which the attention of your committee was directed, is the statement of the expenses of the collection of the provincial revenue contained in the appendix B to the papers submitted to the committee. To this important branch of the reference, your committee have devoted considerable attention.

The subject necessarily led your committee to enquire into the authority under which such charges were made, and the