

**REPORT.**

THE SELECT COMMITTEE appointed to enquire into the manner according to which the Customs are collected in that part of this Province heretofore Upper Canada, by the Provincial Collectors, and also, the manner according to which the monies collected are accounted for by the Collectors; and, also, to enquire into any abuses in the collecting and accounting for the Customs;—have the honor to REPORT:—

That they have ascertained from the Evidence of the Inspector General, and several Officers of the Customs in the western section of this Province, that there are in that section thirty seven Ports of Entry at which a net Revenue of about £16,000, per annum, is now collected, that the Collectors are not subjected to any local supervision whatever, but make quarterly returns, under oath, to the Inspector General, from whom they receive instructions from time to time for their guidance. Their books of account are considered private property, and are not delivered up to the Government on the removal or death of the Officer. The returns from many of the Collectors, which have been laid before Your Committee, are far from satisfactory, and a general opinion prevails among the witnesses examined by Your Committee (whose evidence is appended hereto) that the revenue would be materially increased if the Collectors were subjected to the constant supervision of an Officer whose duty it should be to make personal inspection of their accounts, and act as a check upon this class of Public Accountants, as well as on the District Inspectors, who are not at present under any local supervision.

Your Committee would, therefore, beg to recommend that an humble Address be presented to His Excellency the Governor General, praying that His Excellency will give his attention to this subject, that steps may be taken by the appointment of a Commission to obtain a full investigation into the present state of the Customs Department prior to the next meeting of the Legislature.

All which is respectfully submitted.

T. C. AYLWIN,  
Chairman.

14th September 1841.

**MINUTES OF EVIDENCE.**

THOMAS CUSHING AYLWIN, Esquire, in the Chair.

Thursday, 9th September 1841.

Thomas Kirkpatrick, Esquire, called in; and examined:—

- 1.—Are you Collector of the Customs for the Port of Kingston?—I am.
- 2.—Do you collect any other Duties besides the Customs?—I collect the Duties on Auctioneers Licenses, and Sales at Auction, and also Lighthouse Tonnage Duties.
- 3.—Do you find any diminution in the importation of Salt from the United States?—Yes, there is a great falling off.
- 4.—To what do you attribute this diminution?—To the importation of Salt from England.
- 5.—Have you any means of ascertaining the quantity of Liverpool Salt annually imported?—I have not.
- 6.—Do you know any instances of Goods consigned to this Port having been entered elsewhere?—I know of several instances of the kind.