

## MINUTES OF EVIDENCE.

*Jovis, 11<sup>o</sup> die Junii, 1835.*

THE RIGHT HON. CHARLES POULETT THOMSON,  
IN THE CHAIR.

*James Deacon Hume, Esquire, called in; and Examined.*

1. YOU were formerly of the Custom-house, and are now of the Board of Trade?—Yes.

*James D. Hume,  
Esq.*

11 June 1835.

2. Are you then able to give the Committee an account of the progress of the duties on timber for a series of years?—The rates of duties charged, and not the produce, I presume, is meant. I will commence with the year 1787, when a general consolidation of customs and other duties took place; and then the duty on all the timber was 6 s. 8 d. the load of 50 cubic feet in a British ship, and 2 d. more in a foreign ship. In 1795, two years after the commencement of the war, Parliament began to lay on additional duties, with a view to revenue; and I have an account here of the additions, which I will deliver in. The first four small additions are hardly worth stating; but in 1801 the whole duty had risen to 14 s. 8 d. the load in a British ship, with 3 d. more in a foreign ship. In 1803 the duty in a British ship was raised to 1 l. 2 s. 6 d., with an addition of 10 d. in a foreign ship. In 1809 another consolidation took place; and then the duty was 1 l. 7 s. 4 d. in a British ship, with an addition of 1 s. 4 d. when in a foreign ship. In 1810, which is the commencement of the protective system, those duties were doubled; they were, therefore, 2 l. 14 s. 8 d. the load in a British ship, with an addition of 2 s. 8 d. in a foreign ship. In 1813 an addition of 25 per cent. on all customs' duties was imposed, making 3 l. 4 s. 11 d. in a British ship, with an addition of 3 s. 2 d. in a foreign ship. That was still during the war.

3. That was when the Prussian government was freed from the French influence?—It must be about that period; but as there was an increase of 25 per cent. alike on all customs' duties, it must have been intended, in any case, for revenue alone. In 1819 another consolidation took place, and then the duties of customs were put on a footing adjusted to a state of peace. Many of the duties of customs had been termed "war duties," and intended to be temporary; they were now almost all added to and consolidated with the permanent duties. The duty on timber was now made 3 l. 5 s. the load in a British ship, with 3 s. addition in a foreign ship. In 1821 the timber duties underwent a peculiar revision; and the load of timber in a British ship was then settled at 2 l. 15 s., with an addition of 2 s. 9 d. in a foreign ship: 10 s. a load was also then imposed on Colonial timber, and for the first time that any duty was paid upon that article; at least, I should say, that Colonial timber was virtually free up to that time. It thus appears, that since 1795 the duty had risen from 6 s. 8 d. a load to 2 l. 15 s.; and that the protection to the British ship had been swelled from 2 d. a load to 2 s. 9 d.

[*The Witness delivered in the paper.*]