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## Correspondence with the Collector of Coteau-du-Lac.

Montreal, 7th November, 1836.

SIR,

Being at present engaged in discussing with the Arbitrator for Lower Canada the amount of Revenue to be awarded the Upper Province for the term which commenced on the 1st July last, I beg you will be pleased to favor me at an early day with a Return of dutiable goods reported to you during the present season as having passed from Lower Canada into Upper Canada, conformably to the Statute of this Province, 6 W. IV. c. 24. I have reason to believe that the Reports made you have been very irregular.

I shall also feel thankful for a Return of the Duties collected at Coteau du Lac on articles passing down the St. Lawrence from foreign ports into this Province in the years 1835 and 1836; also a Return of the fees paid you by persons engaged in the trade between Upper and Lower Canada, *i. e.* the rates charged on the several descriptions of boats and other craft, and the regulations of your office with respect to hours, and the form and manner of reporting.

I have the honor to be, Sir,

Your obedient, humble Servant,

(Signed)

JOHN MACAULAY,  
Arbitrator for Upper Canada.

J. Simpson, Esq., Collector,  
Coteau du Lac.

Côteau du Lac, November 10, 1836.

SIR,

I have the honor to acknowledge the receipt of your letter dated the 7th, requiring from me a Return of dutiable goods reported during the present season as having passed from Lower to Upper Canada, conformably to the Statute of this Province, 6 W. IV. c. 24, which, I regret to say, is out of my power to furnish—the forwarding merchants being unable to comply with the provisions of that Act, from their inability to compel the shipping merchants to forward with the goods a correct statement of the quantity and value of the dutiable articles, agreeably to the schedule.

This Act is inoperative, inasmuch as it is not compulsory on the shipper to supply the forwarder with the required statement, though it subjects the master or conductor of a boat or bateau to a penalty for passing without it, a statement impossible for him or his owner, unassisted by the shipper, to render: a penalty not leviable nine cases in ten, and if attempted, vexatious and oppressive to the forwarders only, who, unable to procure the requisite Return, would be compelled to purchase by the payment of the penalty an uninterrupted passage to the sister Province, and still the end and aim of the Legislature be defeated.

The penalty is not leviable, from the difficulty of attaching the goods and chattels belonging to masters or conductors *in transitu* having none on board; the impossibility of levying on those residing out of the Province, or ascertaining the names and residences of Indian conductors, of whom there are many, as well as by the facility of evading it by the substitution of pauper masters: under these circumstances I considered it more prudent to leave the Act in abeyance until a proper representation can be made to the Legislature, rather than harass the trade by futile interruptions or penal exactions for an unattainable object.

Enclosed I transmit a Return of the duties for 1835 and 1836, for the period required, with a blank form of a Report.

The hours of office are from seven o'clock, A. M. to five o'clock, P. M. during the Navigation, and from eight to four during the winter season.

Fees are abolished. I may add, however, that the business of the port is not confined to office-hours; boats, &c. being admitted to entry at all hours or days, late and early.

I have the honour to be, Sir,

Your most obedient humble Servant,

(Signed)

JOHN SIMPSON.

The Hon. J. Macaulay, &c. &c. &c.  
Montreal.