(APPENDIX L) See Journal page 84.

transport, and the convenience of it as a remittance; and instead of British shipping transporting it from Quebec to England, it must descend the American canals to New York, and be exported from thence.

Your committee cannot doubt, that as the revenue of the mother country cannot be injured by allowing American Ashes to be sent to England through the Canadas; and as the duty in the Colonial trade acts must appear to have been imposed principally, if not solely, with a view to protect the trade of the colonies, His majesty's government will accede to the prayer of the legislature in this respect.

RAW HIDES—TALLOW,—These are articles of which Upper Canada does not furnish a quantity by any means sufficient for its domestic consumption, the province being yet in a great measure in a course of settlement, and many emigrants constantly arriving whose interest it is for many years, rather to rear Cattle than to kill them, it has been always hitherto found necessary to obtain these articles in large quantities, from the United States, and imposing a duty upon them, would subject the manufacturer and consumer to disadvantage for no good object.

PLANTS, SHRUBS, and TREES alive, GARDEN and other SEEDS, GYPSUM.—From the contiguity of this province to the United States, it is convenient, and in many instances desirable, to import such articles as last enumerated from thence; and they are not such as can interfere with any commercial or agricultural interest of England, neither are they of that nature that we should desire to raise a revenue from them.

PRINTING PAPER.—Your committee understands that the difference of cost between the coarser descriptions of paper used in printing newspapers, and work of that description, when imported from England, and when imported from the United States, is so very considerable, as to make it desirable to be allowed to obtain it from the latter country.

With regard to the Carriages of Travellers, your committee will observe that, such an exception is most desirable both for emigrants coming into the Province, and for persons travelling through it from the Eastern to the Western States of America, and the exaction of the ad valorem duty of 15 per cent in these instances, would be felt as a very serious inconvenience, and would yield no adequate advantage to the Province

The resolution which relates to the importation of Salt, your committee regard as one of the most important. The import duty of six pence per bushel, under colonial acts, upon salt coming from the United States, usually produced about fifteen hundred pounds annual revenue: and it afforded besides, some encouragement to the manufacture of Salt in the province, which, without doubt, might'be carried on to an extent equal to our consumption.

It is conceived that the act "For regulating the Trade of His Majesty's possessions abroad," in classing salt among the articles to be admitted duty free, has abolished the duty above mentioned; and as it is obvious that the Imperial parliament can have had no particular inducement for forcing upon us an article of foreign production, free of duty, contrary to our interest, both as it regards our revenue, and the encouragement of our own productions, we can scarcely imagine that any difficulty will be found in acceding to the objects of this resolution.

The Resolution which regards the imposing an ad valorem duty on fresh fruit and vegetables, is not of such trifling import as it might at first appear.

This Province borders on the United States for nearly six hundred miles, and the countries thus adjacent producing the same fruits and vegetables, it is found by experience that unless some check is given by the imposition of duties, the markets in several parts of the province will be often engrossed by our neighbours, who will sell these articles at prices really below their real value, and thus deprive the grower in this province of the chance of obtaining a certain and fair price for productions which cannot, from their nature, be sent to a distant market Besides your committee sees no reason why articles of this description, which are produced as abundantly here, as in the United States, should not, if imported, contribute to the revenue.

Upon the two remaining resolutions your committee offer no remark, as their objects are sufficiently explained; but they cannot forbear expressing their sense of the particular importance of calling the attention of His majesty's government to the last resolution, which involves a question of more than ordinary importance to the trade and revenue of this province.

ALL which is respectfully submitted.

(Signed.)

THOMAS CLARK,

Chairman Legislative council.

(Signed.)

INO. B. ROBINSON,

Chairman House of Assembly.

Joint Committee room, January, 1926.