

James D. Hume,
Esq.

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timber or other circumstances, able to send deals equally long and wide. It is a competition between long and short deals rather than between deals and timber.

24. The British Colonies do not enjoy any such premium on the manufacture of their deals in the relative proportion of duty?—They have the same right, but as their duty is so low it is not worth their while to waste much wood, and make an effort to produce a long deal less marketable than a short one, because the duty on the whole is not high enough to drive them out of their proper course.

25. Can you mention the European countries which are practically in the enjoyment of that privilege in the manufacture of deals?—It happens incidentally, and fortunately on the whole, since it is quite accidental, that the nearest countries are those the least able to send the long and broad deals; the consequence of which is, that an equal duty, under those circumstances, incidentally operates as a sort of equalization of their various facilities. The distant country, from which freight of course is the heaviest, has an opportunity of importing its deals here at a less duty for a specific quantity of wood, than the nearer country, whose freight is low.

26. Does not the present state of the duty give an unfair advantage to Russia and Prussia over Norway?—A considerable advantage to Russia, but not much to Prussia.

27. Is that shown in the quantity imported from Norway, compared with the quantity of deals imported from Prussia?—I believe it will be shown particularly in the greater quantity of deals from Russia compared with Norway, which is the proper country for deals. Prussia sends few deals; her trade is in timber.

28. When you say that it is fortunate, to whose advantage do you consider that this good fortune occurs?—I consider it fortunate with reference to the accidental effect, and in the view of those who prefer the present state of the timber duties. It is accidental, because it might have happened that the most distant country should have been in the circumstances of the nearest one; Russia might have been under the difficulties which occur in Norway, and Norway might have had the advantages on her side. It would have been unfortunate if natural inequalities had been aggravated by an error in our system.

29. Is it fortunate for the consumer, or fortunate for the importer?—It is fortunate for the plans of those parties who think it is desirable to neutralize all facilities of trade, and, as nearly as they can, to turn commerce into a handy-cap race.

30. Is it not a charge on the consumer?—The consumer and the revenue, that is, the public in its two greatest interests, suffer as usual in these cases.

31. And the British manufacturers of deals suffer from the premium enjoyed by the foreign manufacturer?—The deals cannot be sawn in this country, they must be sawn abroad. The timber would not come in the state fit for sawing. It has been contemplated by many parties, that timber is to be considered merely as the raw material, and the deal as the manufactured article; and this incongruity in the charge on deals was considered to be so much the worse, because it operates in favour of the manufactured article and against the raw material; but the fact is (and I can only give this as information acquired from other parties, but which I believe to be perfectly true), that if the deal is not cut from the round log, and also as quickly as it can be from the time of felling, the grain will open, and the wood will be full of splits, or, as it is termed, shaky; and when cut into thinner boards it will be fit for nothing. If, therefore, we make the deals here, there will be of course all the evil of bringing the round log instead of the square timber, which would be an enormous increase to the freight: and even then there would be great risk that the deals would not be so perfect as they would have been if they had been cut earlier after the period of felling, and before the grain had time to open. In the timber such fissures are of no importance, because it is used in large scantlings; but to wood which is to be cut down into boards, perhaps half an inch thick, the splits and shakes would be total destruction.

32. Would not that difficulty apply to timber brought here as timber afterwards sawn up?—That is only sawn into large scantlings, in which those fissures are not of any importance: it is used for beams and rafters and quartering, but not for thin boards.

33. Do you know of any other instance in the duties of this country in which the first material or raw material is charged a higher duty on the import than the manufactured article?—No, I do not call to my recollection any article so circumstanced; if there is it must be accidental, and in some unimportant matter.

34. So that the admission of the deals at a lower duty than the timber is an anomaly in our custom-house law?—I do not apprehend that there is any case similar