

Appendix
(Z.)
4th March

value of the vessel, and double the appraised value of her cargo :
We direct you to cancel the bonds given in this case, on payment of any expenses incurred, and we acquaint you that in consequence of the Acts of the 3d Geo. IV. Cap. 44 and 45, the non-enumerated and lumber bonds in question are no longer necessary, and we direct you to govern yourselves accordingly.

(Signed) R. B. DEAN, G. WILSON,
S. BURNE, T. S. RICHMOND.

No. 4.
PORT OF QUEBEC,

A memorandum of the number of Schooners trading to the neighbouring Provinces during the last three years:

Yer.	Newfld.	Nova. Scotia.	New-Brnswk.	North Shore.	Cape Breton.	Total.
1821	21	9	5	7	0	42
1822	26	32	13	13	3	87
1823	22	27	33	14	5	101

The great increase of the last two years will shew the advantages derived from the duty imposed on American produce.

M. H. PERCEVAL, Coll.

Custom House,
Quebec, 13th February 1824.

APPENDIX (B.)

(Copy.)

CUSTOM HOUSE,
QUEBEC, 15th November 1820.

Honourable Gentlemen,

Praying reference to Mr. Secretary Salton's letter, dated Halifax 22d Sept. 1812, and to the letter of your Honorable Board, dated 7th Oct. 1814, No. 11; the undersigned respectfully submit to your Honors the following statement of fees received by the Collector and Comptroller upon all vessels (except coasters) entering and clearing at this Port. The amount of the inward and outward fees (exclusive of the general certificate) is £4 12 10 sterling, or £5 3 2 currency, and is made up as follows, viz :

	Coll.	Compt.
Inward.—General entrance,	£0 13 6	£0 6 9
Report,	0 1 6	0 0 6
Warrant to unload,	0 1 6	0 0 6
Certificate of Report,	0 2 0	0 1 0
Anchorage,	0 2 0	0 2 0
Recording Register,	0 13 0	0 4 4
	£1 13 6	£0 15 1
Outwards.—General clearance,	£0 13 6	£0 6 9
Report,	0 1 6	0 0 6
Warrant to load,	0 1 6	0 0 6
Certificate of Report,	0 2 0	0 1 0
Cocket,	0 2 0	0 1 0
Non-enumerated bond,	0 1 6	0 0 6
Certificate of do.	0 2 0	0 1 0
Lumber bond,	0 1 6	0 0 6
Certificate of do.	0 2 0	0 1 0
Bill of Stores,	0 1 6	0 0 6
List of men,	0 1 6	0 0 6
	£1 10 6	£0 13 9

When an additional bond or certificate is required, the fee thereon is received according to the Halifax docket.

Upon referring to the docket, it appears that a fee of 17s 4d sterling, is allowed to the Collector and Comptroller for a new register and recording the same; and a fee of 4s. sterling for anchorage of vessels that do not land the whole of their cargoes.

The merchant, when he passes his entries at the Custom House, pays a regular fee for a warrant to unload, which is also included in the vessel's inward fees.

A warrant to load is granted previous to any goods being shipped; and for this, as well as for the cocket, the merchant pays the regular fees. They are afterwards received a second time, upon the vessel clearing out.

There are no certificates of report granted.

The docket allows an additional fee of 4s. 6d. sterling to the Collector, and 2s. 3d. sterling to the Comptroller, upon all foreign topsail vessels, for the general entries and clearances; and these are included in the sum of 13s. 4d. sterling and 6s. 9d. above stated, and which are demanded and received upon Schooners, as well as topsail vessels.

Under these circumstances, the undersigned submits to your Honors' consideration, whether a sum of £1 14 4 sterling, is not unwarrantably demanded and received as fees on every vessel (coasters excepted) arriving at and leaving this port, and a

further sum of 13s. 6d. sterling upon Schooners; and humbly prays your Honors' instructions thereon.

With great respect, &c. &c.

(Signed) T. A. YOUNG, Compt.

To
The Honble. Commissioners }
of H. M. Customs London. }

CUSTOM HOUSE,

LONDON, 7th February, 1821.

The foregoing copy of a letter from Mr. Young, Comptroller of Quebec, is transmitted to the Collector for his observations thereon.

By order of the Commissioners,

H. MACLEAN.

(Copy.)

CUSTOM HOUSE,

QUEBEC, 11th May 1821.

Honorable Sirs,

Upon your Honors' reference, dated the 7th Feby. transmitting a copy of a letter from Acting Comptroller Young, of the 15th November, for the Collector's observations thereon, the undersigned has the honor to report, that by the letter from the Secretary of the Commissioners of Special Revenue Inquiry of 22d September 1812, to which Mr Young refers, and to which the undersigned also prays reference, the officers at Quebec were enjoined to adhere to the Halifax table of fees; but doubts arising with the undersigned and the then Comptroller, the late Mr. Scott, as to the meaning and application of this docket, they were under the necessity of referring to your Honors, and in their letter of 19th August 1813, No. 10, they stated fully and fairly to your Honors the construction they had put upon it in practice, and submitted a table of fees they actually exacted, which will be found precisely to correspond with that which is given in Mr. Young's letter, and of which he represents several of the items as unwarrantable. The undersigned and the then Comptroller, in that letter, prayed your Honors' attention to the subject, and your further commands, stating that they should continue to regulate themselves accordingly, until the further orders of your Honorable Board; and as your Honors have not thought it necessary to give any further orders, or to enjoin any alteration, it might perhaps suffice for the undersigned, here to rest his defence against the charges contained in Mr. Young's letter, on the subject of these fees; but the undersigned has it in his power to give a more particular, and he trusts a satisfactory explanation on these points.

1st. With respect to the fee, for recording registers; each vessel's register is recorded twice; in the inward book at the period of her entering, and in the outward book at her clearing, but the charge for recording, is only made on her entry inwards, although it is believed that at other ports, the charge is made for each act of record; the charge of 4s. for anchorage of vessels not landing the whole of their cargoes, is exacted of all vessels on their entry, because it is manifestly a matter of uncertainty, whether a part or the whole of their cargo is to be landed, and vessels coming into the port with intention to unload the whole, often depart with a portion of their cargo still on board; but in every case where a vessel has been entirely unladen, this fee would without difficulty be remitted on application of the master or owner.

2d. With respect to the warrant to unload, which is confounded by Mr. Young with a very different thing, the warrant or permit to the importer, the practice is this; the Master of the Ship on completing the entry inwards, obtains a general warrant to proceed to unload or break bulk. The necessity of this is obvious, but it is also equally necessary for the out door officers of the Customs to ascertain that the merchants or owners of goods on board such vessel have severally complied with the regular forms, and have paid or secured the duties before the property specified in their respective entries be put into their possession; for this purpose, a particular warrant or permit, is given to each individual to unlade and take on shore the property belonging to him; and it is submitted that the work being done, and both sorts of warrants being necessary, the Halifax docket authorizes the fee for each, in the one case from the master, in the other from the importer.

3d. The same necessity existing for two sorts of warrants to load, namely, to the master and to the merchant, although these also are confounded by Mr. Young, and the same practice prevailing; it is humbly conceived, that it is fully justified by the same reasons as are urged in the preceding paragraph respecting warrants for unloading.

4th. Certificates of report are manifestly intended to protect vessels from any molestation by the inferior officers on the ground of their not being reported; such a certificate ought regularly to be taken by every master on his reporting, and may at any time be demanded and would be given. If the masters do not usually take them up; if, as is the case with the warrants to unload, they are left in the office, it is because the masters chuse to trust for their protection from molestation on this ground, to that immediate knowledge, which, on the small scale of the establishment here, every officer has of the fact of a report being made; and the principal officers would at any time be justified in requiring the inferior officers to demand such a certificate as evidence of the fact.

5th. The fee on foreign topsail vessels is charged on all square

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