From place of growth.

Madeira, Madeira, . . . 7 per cent, and 1s. tg. per gal. All other kinds, 7 per cent, and 6d. stg. per gal-

These duties were again tinkered in the last session of Parliament, but as our comparison of imports will not embrace 1846, we need only remark for the information of our roaders that the provincial duty was then affered to 10 per cent and 8d. per gal. on all wines, the Imperial duty remaining as before.

We shall now compare the importations from 1839 to 1811, and from 1843 to 1845, respectively, requesting our readers to bear in mind, what we have already shown, that during the latter, the duty was considerably higher than during the former period

1839, . 392,991 gals. 1843, . 248,668 gals. 1840, . 310,950 1844, . 393,825 214,721 " 1841, . 1845, . 221,562 "

918,671

Average, 306,223 gals.

Thus during the first period the average importation
306,223 gals.
289,018 "

867,055

Showing a falling off of Or nearly six per cent on the importation of the first period! And that too notwithstanding the increase of population and wealth which are known to have taken place during the second period! To what then are we to ascribe this falling off, knowing, as we do, that the average prime cost of wine in the place of production was not meanwhile enhanced? We hold that we are justified in attributing it to the increased duty—there being no other obvious cause sufficient to account for it; and therefore we hold it to be manifest that our commerce in these important articles has been crippled and restrictcommerce in these important articles has been crippled and restricted by injudicious legislation, in other words, by founding our fiscal regulations on erro- neous principles. Let us hope then that every individual interested in the welfare of his country will second the exertions of the Free Trade Association to obtain the necessary reforms in the system in question. The Legislature will probably meet in February, and we would suggest to every constituency in town and country to hold a public meeting (at which their representatives, if possible, should be present) to express their views in unequivocal terms, respecting the alterations required in the Provincial Tariff, and also with respect to the Navigation Laws Provincial Tariff, and also with respect to the Navigation Laws.

The Boards of Trade throughout the country should also be up

and doing. They have already memorialized Her Majesty respect-ing the Navigation Laws and the Differential Duties; and as to the latter, Her Majesty and the Imperial Parliament have already graciously responded by inviting us to do away with them. In refer-ring thus, however, to the Boards of Trade, we must be allowed pointedly to except the Board of Trade of Quebec. From it nothing has yet appeared worthy of merchants of the present day not do we think that anything can be expected from it but what it selfish, narrow-minded, and full of prejudice. The other Boards of Trade, therefore, should, we conceive, be the more active in order to counteract the mischievous influence which its erroneous views may possibly exert upon the non-mercantile members of our Provincial Legislature.

A high duty now rests upon every individual in the colony—that of expressing his views publicly and openly upon the momentous questions about to engage the attention of the Legislature. Let there be no shrinking from this responsibility. Let the humblest as well as the highest in the land take pride in forming and expressing an opinion upon these momentous questions, viz.:—

The revision of the Provincial Tariff; The Free Navigation of the St. Lawrence; and

The Repeal or modification of the British Navigation Laws so

far as Canada is concerned!

At the pre ent criss, Canada expects every man to do his datu.

The Free-Trade Association will continue to do theirs in spite of every obstacle, and in a few day will add to what they have already contributed by placing before the country a well-desired Tariff scheme, founded on the nearest approximation to Free-Trade principles which the system of indirect taxation will admit of.

Meantime, we recommend our Free Trade brethren throughout the province to organize in order to give full effect to the expression of thier opinions.

## BEAUTIES OF CUSTOM HOUSES.

The following letter affords a striking i lustration of the loss, inconvenience, and ultimate discontent, that attend a rigid Custom-House system. The poor man who lost his appies may well utter a fervent prayer, that "freedom of traffic and good-will shall soon prevail over the intelligent commercial world." The Provincial duty of 6d. a bashel which is levied on apples, is one of those trifling affairs which contribute scarcely anything to the revenue, but occasion much loss and inconvenience to the importers.

It throws impediments in the way of a trade which, if left to itself, would furnish the means of subsistence to hundreds: [To the Emfor of the Globe.] Toronto, Dec. 7, 1846.

Sir,-It has afforded me much gratification to read from time to time, in your ably conducted journal the exposure made of the meananagement in most of the public departments in these Provinces, but more particularly the capricious and nefarious system of conducting that of the Custom House; and from having been a severe sufferer by the indifference to their duties displayed by the officers at this port, I can vouch for the correctness of your late remarks as applied to them, from dear-bought experience, especially in a transaction which took place last year.

I had for several previous seasons brought over a cargo of American

fruit for this market, and, as usual about the close of the navigation, last fall, (1845.) I brought across a cargo (ex Enterprise) of as tine apples as over came into Toronto harbour, which I forthwith reported in the usual manner at the Custom House,—got the Surveyor's permut,—and had the fruit discharged from the vessel into store, when I was forbid by Mr. Roy from parting with a single apple, until every barrel was emptied over in his presence, a proceeding which never occurred to me empired over it in spresence, a proceeding which never occurs to pro-before; still this might have been all very well, had I been able to pro-cure Mr. Roy's attendance, who seemed from his minner to command at the Custom House,—and who was the officer, I was told, appointed to look mio such matters. But although I steadily travelled from day to day, from the store to the Excise-office, it was barely possible to get this official (strange as it may appear to some), to condescend even to speak only, it in the store to the increase it was barely possible to get this official (strange as it may appear to some), to condescend even to speak to me. In the mean time I had sold all my apples, and had the barrels open ready for inspection, when a most severe spell of frost set in, and what with the exposure to it, and the ultimate delay, and bruising, from the tossing the apples from one barrel to another, I lost more than two-

Now, had Mr. Roy on the part of the Crown, acted like any man with pretensions to business habits, had gone into his duty at once, I would have to-day been a richer man by one hundred pounds, currency, about the amount I knew I lost at the time, not taking into account what I could by this time have made of the money, and the great inconvenience. it has caused me, for I do assure you it has fallen very heavy upon me, who am a poor man, as one instance amongst the many others, of the manner I was made to suffer. Mr. Post looked at the fruit, and was so satisfied with its superior quality and soundness, that he at once purchased of me fifteen barrels, cash, at a good price, for his household use for the winter; and I instantly went in pursuit, again and again, of Mr. Roy, who did not make it convenient to come, after repeated promises of just to be on the spot immediately. When ere the next morning, by his neglect, my beautiful applies were every barrel of them completely destroyed by the frost, and totally unfit for Mr. Post's purpose; for you must understand I could have had my apples all delivered, and they were not in a situation where they could be protected from such severe weather. a situation where they could be protected from such severe weather. I was, from these circumstances, forced to dispuse of my cargo partly to the huxters at any price they cho e to offer me, but the greater portion, I had to throw into the Bay. I was advised to apply to Mr. Stanton, in order to see if he would recommend the duty to be returned to me, who, after consulting with Mr. Roy in my presence, and detaining me for a considerable time, told me "I might go." I said what? Nothing! "That's your answer," he added. I considered this hard—very hard indeed—that the two men who I knew to be the cause of all my misfortunes to trent me so ungraciously; and after some days of all my misfortunes to treat me so ungraciously; and after some days brooding over my sorrows and losses. I resolved to petition the Gover-nor General, and accordingly forwarded one to His Excellency, to which, after a delay of several months, no answer was received. I again petitioned for redress, both times simply for a remission of the duties I bad paid, yet no notice was taken of my supplications. On remarking to my Agent n y surprise that the Governor did not notice my petitions, to my great n y surprise that the Governor did not notice my petitions, to my great astonishment be informed me that all such petitions were sent back to my custom-house for answer. So the last resource I now understand I have left, is to bring my case before the Proxincial Parliament, through some independent member, and which I am getting prepared for next Session. In the end, I confess I have little hope of redress, but I do trust toat "free trade" will very soon drive these obnoxious vipers from our bactomy, and that freedom of traffic and good will, shall prevail over this intelligent commercial world and that these wouldche gentlemen who hold telligent commercial world, and that these would-be gentlemen who hold office shall be taught a lesson to make them understand they hold their situations, and receive their pay from, and for behoof of the public interests, and for the purpose of forwarding and not for ruining the pursuits of the fair trader,—and above all things (if the Government cannot be carried on without the Custom-house revenues for a year or two to come,) it is the carnest prayer of every one, that a change of its servants will early be made at this station. I am not the only individual who has been deterred from madius their usual Culturant desirable for the state of made at this station. I am not the only individual who has been deterred from making their usual full speculations in fruit this scasson; i ideal had I sat jected myself to the same vexatious process, and incurred such another serious loss, I would have been a totally rained man; as it is, I am not near over my last year's troubles, caused by the Custom-house mode of doing business. The complaint, too, is general among the people all along the opposite side, not of the strictness of our excisement but that at this part they are so uncivilty and rat among the people all along the opposite side. But of the servi-ness of our excisemen, but that at this part they are so uncivilly and rudely used by Her Majesty's harbour officers when they come across to surely the Government can never permit this. Is it our deal with us ;uear with us;—surely the Government can never permit this. Is it our i derest that men in authority should place obstructions in the way of commerce with our neighbours? In conclusion, Mr. Editor, I shall only say, that this kind of system creates much more dissatisfaction than you are possibly aware of, and we may have sent out here Governor-Generals with the very best intentions to do good, but unless they make justice be done between the poor man and the authorities, their efforts will prove totally femilies. will prove totally fruit'ess. I remain, with respect. Mn. EDITOR,

Your most obedient servant, SAMUEL LAW. Master and Owner of the Schooner Highland Chief, of Toronto.