

Appendix
(V. V.)

14th Sept.

mercantile usage, take it for granted that a barrel contains neither more nor less than the former quantity. The whole system of the Custom House business in this section of the country is conducted on so loose and unsatisfactory a principle, that I am perfectly satisfied not more than half the amount of duties is collected that the law authorizes; for instance, I have known Tobacco which cost, in New York, 10 cents, entered at 3 and 4 cents, per pound. Paper for printing newspapers, imported always in bundles of two reams each, and costing from 4½ to 5 dollars, per ream, is entered at the Custom House by the bundle, which is supposed to contain but one ream, and pays duty accordingly, at a valuation of 3 dollars for what cost 8 or 9 dollars. Leather is an article upon which the greatest frauds are practised on the revenue; and there is a vast variety of other articles of considerable importance, such as Buckskin Mittens, Furs, various descriptions of French Dry Goods, sewing Silks, cut Velvets, &c. which are generally imported without paying any duties whatever. I have taken a great deal of pains to ascertain the value of goods imported from the United States into Upper Canada, and from the best sources of observation within my reach, I am perfectly satisfied that the amount imported last year did not cost less than £1,500,000 Currency; this does not include Wheat, Flour, or Pork. One half of the whole importations of the grocers are from the United States:—a great deal of Hardware is imported, consisting of hammers, saws, mill saws, spades, shovels, &c. &c.

5.—Would you consider *ad valorem* or specific duties most favorable to the revenue?—Specific duties, most decidedly.

APPENDIX No. 1.

RETURN of Salt imported from the United States into Upper Canada, during the year 1840, (referred to in the foregoing evidence.)

	Port of	Bushels imported. Quarter ending				Total bushels.
		5th April, 1840.	5th July, 1840.	5th October, 1840.	5th January, 1841.	
1	Amherstburg,	293	..	1,300	390	1,983
2	Bath,	..	..	300	280	580
3	Belleville,	..	..	1,114	1,126	2,240
4	Brockville,	..	..	464	608	1,072
5	Burlington Bay,	2,695	1,350	13,410	14,705	32,160
6	Bond Head and Darlington,	..	..	..	..	..
7	Chatham,	..	380	255	989	1,624
8	Chippawa,	150	78	72½	50	350½
9	Cobourg,	1,795	907	41	620	3,363
10	Cornwall,	10	..	..	12	22
11	Fort Erie,	55	35	166	181	437
12	Gananoque,	..	..	1,076	..	1,076
13	Goderich,	120	275	470	270	1,135
14	Hallowell,	..	..	..	1,060	1,060
15	Kingston,	5,628	..	2,407	6,895	14,930
16	Mailand,	..	..	..	..	..
17	Maria Town,	..	..	100	65	165
18	Niagara,	..	279½	1,298½	910	2,488
19	Newcastle and Trent,	100	..	5	625	730
20	Oakville,	..	..	1,209	..	1,209
21	Port Burwell,	..	171	1,588	..	1,759
22	Port Colborne,	..	340	340	446	3,126
23	Port Credit,	..	..	2,535	..	2,535
24	Port Dalhousie,	920	1,128	630	4,355	7,031
25	Port Dover,	..	..	2,880	1,050	3,930
26	Port Stanley,	..	..	6,118	5,080	11,198
27	Port Talbot,	..	..	..	..	..
28	Port Sarnia,	..	..	10	982	992
29	Penitanguishene,	80	2,223	..	..	2,303