

Appendix
(Z.)
4th March

paragraghs from a letter addressed to His Excellency Sir J. C. Sherbrooke, in 1817, in answer to similar charges made by the Committee of merchants already alluded to. "Upon this subject the undersigned remark, that the clearing and entering of vessels have never been refused after office hours, when an application to that effect has been made; and, at the close of the navigation, and indeed whenever a press of business seemed to render it necessary, the hours of attendance have been prolonged without any formal application; and they have further to state that, with the exception of what is now alleged, no complaint has ever been made by any individual on this subject.

"To those who are unacquainted with the business of the Customs, this complaint is stated in a form which appears plausible, but though plausible, it is incorrect, inasmuch as business has not been refused to be transacted at this office, whenever it was applied for or thought necessary; and it is believed that the out-door officers at this Port, occasionally make exertions which are neither required nor executed at any other Custom-house. They never scruple to attend from sun-rise to sun-set; and towards the close of the navigation, they frequently attend the vessels they have in charge for many hours after it is dark, when the inclemency of the season serves only to stimulate their exertions in accelerating the work that has yet to be performed.

"To those who are at all conversant in Custom-house business, it must appear obvious, that the duty of the principal officers does not terminate when the doors of the office are closed. Upwards of one hundred entries have frequently been passed at this office in one day, for dutiable goods; many of these entries requiring a variety of calculations and payments to a large amount, together with bonds in security for the several Crown and Provincial enactments. All this gives rise to a great deal of work after hours, which frequently continues till a late hour in the evening, but which necessarily must be done before the books can be compared, and the balance struck, which in this office is done every day, and the proceeds of the whole lodged according to regulation, in the King's chest, under the joint locks of the Collector and Comptroller.

"It is only on such occasions, that Merchants or their Clerks have not been immediately furnished with the documents they have applied for at the Custom-House, and even then it was only entries, warrants or certificates which have been momentarily delayed; for the business of entering and clearing vessels (as has been already stated) has always been continued when applied for, or thought necessary, and with a view to prevent as much as possible any inconvenience from the delay of issuing regular warrants for the landing of goods; the principal officers have frequently remained in the office for the sole purpose of granting special sufferances for the landing of goods, which may have been so situated, as to prevent the unloading of others for which warrants had been granted; in so doing, they have incurred a heavy responsibility in permitting goods to be brought on shore before the duties were paid or secured. It is a duty for which the principal officers receive no emolument, and in the execution of which the inferior officers have seldom been sufficiently recompensed. It is however a responsibility from which they will not shrink, so long as it appears to them that the business of the port, so peculiarly circumstanced as it is, requires such accommodation.

"Extra fees have never been received by the principal officers at this port, although many of the most respectable Merchants have mentioned, that double fees had been paid to their predecessors, when vessels were cleared on Sundays, Holydays, or at after hours; but the undersigned have never hesitated to afford that accommodation to the trade, although they have uniformly declined to receive any remuneration for it."

The principal officers have in a few cases availed themselves of the 7th and 8th William III. cap. 7. sec. 14; and have permitted the masters of vessels to pay to the out-door officers, a reasonable allowance for what such master acknowledged to be extra trouble. The Waiters and Searchers were in the practice of being paid in those cases without the sanction of the principal officers; but as soon as the practice was challenged, it was directed to be discontinued; and as the undersigned pay large salaries to the gentlemen employed by them as Clerks, they have very rarely permitted their receiving any recompence under the authority of that Statute, and when such permission was granted, it has only been in cases when the office remained open to the public for the clearing of vessels until a late hour in the evening.

The undersigned cannot but express to your Excellency, their entire acquiescence in the opinion which the memorialists have been pleased to express respecting the expediency of substituting salaries, as in Great-Britain, instead of the existing system. They do not conceive it possible, that any mode can be devised under it, to satisfy the minds of those who will have to pay Custom House fees, that there is not some imposition practised upon them. Indeed the memorial sufficiently shews this by representing the extravagant amount of the fees at the termination of a year, when in consequence of the non-enumerated and lumber bonds being no longer necessary, they have become less in amount than at any period since the establishment of the table of 1769, when the value of money was so much beyond what it is at present. It is obvious that to officers possessing any feeling or character, it must be a source of great satisfaction to be relieved from the painful necessity of experiencing the cavil or misapprehensions of persons with whom they must transact business. And although the trade of Quebec must, under the present ameliorations, and under those in contemplation, necessarily experience a great increase, the undersigned do not hesitate to express to your Excellency, how gladly they would sacrifice any consequent increase of emolument, to obtain an unobjectionable income, founded upon an average of preceding years. If the utmost publicity was given through the medium of the public press, to the proceedings instituted against the Custom House during the busiest period of the navigation in the year 1817, in order to obtain materials for framing the memorial transmitted to the Lords of His Majesty's Treasury, by Sir J. C. Sherbrooke, it cannot be said that such has been the case in the present instance. The Collector having been ignorant of the intentions of any individual to submit matter of complaint against him, until he heard that this petition was presented to Your Excellency and to the Legislature, as he

was of its contents, until he was called upon by Your Excellency for the observations he might have to offer respecting it.

The undersigned having, in obedience to your Excellency's commands, now submitted their observations upon the several allegations contained in this memorial, they trust they will have satisfactorily shown to your Excellency, that the Collector has not without law or necessity, unwarrantably increased the fees of the department; that no additional fee has been established without sufficient authority; that the fees do not vary on vessels under similar circumstances and with similar cargoes, unless when the Officers of the Customs have voluntarily remitted a part or the whole of their fees; that every facility has been afforded to inquiry, either for information or explanation; that the statement of fees paid at the Custom-House, which is annexed to this memorial, is overrated; that the actual Custom-House charges cannot be considered as oppressive on vessels trading to the neighbouring Provinces, to whom the Officers of the Customs have always readily given relief; that the difference supposed to exist between the fees paid at Quebec, and in the American ports, cannot possibly be held to counteract the benevolent intentions of His Majesty's Government in laying a duty on American produce, for the encouragement of agriculture in these Provinces; and, finally, that every attention has been paid to the despatch of business, which the peculiar circumstances of the Port rendered necessary, and that extra attendance has never been refused, on every occasion of particular urgency, even on Sundays or Holydays, although the principal officers have constantly declined receiving any extra fee.

The undersigned have the honor to remain, with the utmost respect,
Your Excellency's most obedient humble servants,

(Signed,) M. H. PERCEVAL, Coll.
G. A. GORE, Compt.

No. 2.
CUSTOM HOUSE,
LONDON, 17th July 1817.

Gentlemen,

The Lords Commissioners of His Majesty's Treasury having by Mr. Lushington's Letter of the 27th ult. directed that the officers of the Revenue in the British Colonies and Plantations, shall not require from the Captain of any ship or vessel, more than one general certificate for the landing of a cargo; and that in the cases of certificates required by individuals, to cancel bonds given in this country, the same shall include all the goods enumerated in one cocket, although differently marked and numbered; and their Lordships having been also pleased to allow the officers to receive certain fees for such certificates.

Inclosed, you will receive a copy of the said letter; and we direct you to take care that the commands therein contained be duly and strictly obeyed, so far as you are concerned.

You will also receive herewith, form of a notice, which has been prepared by our orders, relative to such fees; and we direct you to cause the same to be published three times in the public Gazette, and to be affixed up in the several offices, and in the most public parts of the Custom House at your port, as well as the out-bays, for the information of all parties interested therein. And you are to acknowledge the receipt of these directions by the first packet.

(Signed) G. WILSON, J. WILLIAMS,
J. BULLER, T. S. RICHMOND.
Collector and Comptroller, }
Quebec.

CUSTOM HOUSE,
LONDON, 17th July 1817.
NOTICE.

The Commissioners of His Majesty's Customs, in pursuance of directions received from the Lords Commissioners of His Majesty's Treasury, hereby give notice, that in future no more than one general certificate of the landing of any cargo, shall be required from the Captain of any ship; and in cases of certificates required by individuals to cancel bonds, given in Great Britain, all the goods enumerated in one cocket be included therein, although differently marked and numbered, and that for such documents, the following fees be allowed upon the same, viz:

For a general certificate of the landing of each ship, 2 dollars.
For a certificate required by individuals to cancel bonds given in this country, - - - 1 dollar.

The said fees to be divided between the Collector and Comptroller, in the proportion of two-thirds to the former, and one third to the latter officer.

By order of the Commissioners,
(Signed) G. DELAVAND, Secretary.

(Copy.) No. 3.
CUSTOM HOUSE,
(No. 6.) LONDON, 12th February 1823.

Gentlemen,

Having read your letter of the 24th October last, No. 14, stating the seizure of the Ship Union and her cargo of lumber, &c. in consequence of the master having omitted to enter into the non-enumerated and lumber bonds; but as you were convinced no fraud was intended, either by the shipper or the master, you had delivered the vessel and cargo on security for the appraised

Appendix
(Z.)
4th March