

to the two Provinces, it remains to be seen. The great defect which characterises this clause, is the glaring inadequacy of its provisions for its own observance. If evasion can, under any circumstances, be considered as an object, there will be no difficulty in accomplishing it. The "pains and penalties" which would follow the infringement of any of its provisions, and which M. A. C. seems so much to dread, are a mere nullity. We shall not at present allude more particularly to the subject in this point of view, but shall take the first opportunity of recurring to it.

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## TO THE EDITOR OF THE MONTREAL GAZETTE.

I HAVE seen the remarks in this morning's *Courier* on my communication which you did me the favour to publish in your last number, and on the subject of that communication. It is certainly my opinion that the framers of the Act might as well have enacted that the exact amount of the goods respectively consumed by the two Provinces should be ascertained, because the result in such a case would be as near palpable equity as the approximation to the truth system is likely to bring them. The Editor of the *Courier* says—"It is most desirable that the division of the duties between the two Provinces should be made upon palpably equitable grounds, so that neither of the parties could reasonably complain. The present division is by no means satisfactory, and an extreme contrariety of opinion exists in regard to its justice. It was therefore absolutely necessary that something should be done to render it more equitable, or at any rate less questionable. In the prosecution of this object the difficulties M. A. C. himself must admit are neither few nor trifling; and to obtain scrupulously correct results, even at an enormous expense and an insufferable degree of annoyance to the merchant, is, we believe, nearly impossible;" and it must be seen from my former letter, that with it all I perfectly agree, more especially the latter part of it. Again he says—"We are not prepared to say that the method in question will accomplish all that could in the same circumstances be accomplished by another, or that the approximation to the truth that may be obtained by it will be the nearest that could have been gained; but we see no good reasons for an unqualified condemnation of its principle." But with the last part of this quotation I disagree; for I do most heartily condemn the principle of a thing which gives great annoyance and trouble, and leads to no satisfactory result.

I am prompted by experience to assert, that to hunt up and down the city, even when it appears that only the Invoice value is required, is not a gratuitous description of what would be the effects of this Act; for it devolves on a certain class of merchants to furnish by each boat, to the Collector at Coteau du Lac, a schedule of her cargo, properly filled up, under a penalty of two pounds, for passing by without giving in such a statement, or for delivering in a false statement. Now to have such a schedule prepared to send by each boat is next to impossible, and at all events the mere endeavour to get the necessary information to enable them to prepare it, would occasion a wild hunt enough. People will say, all that trouble is unnecessary—guess at the value; that is easily done, but the document must necessarily be false, and pounds are not plentiful nowadays. It was the custom "*lang syne*" to do the thing in the very same way as it must now be done, to meet the intentions of the Act, and at the same time avoid expense, trouble, and annoyance, *i. e.* by guessing! And what did it end in? Nothing.

I do not dread flimsy threats of pains and penalties, from whatever quarter they proceed; but I deprecate most earnestly the imposition of absurd and useless duties! There is little pleasure in any exertion which you feel firmly convinced will lead to no beneficial end.

I repeat again, that unless such a supervision as I alluded to in the last part of my former letter is brought about, the object contemplated can never be attained.

If the framers of such an Act are unacquainted with the impossibility of effecting so desirable an object by the use of the means they have devised, what is the use of keeping them ignorant of the fact? Why not endeavour to point out to them a method more likely to succeed?

M. A. C.

21st May, 1836.