

necessarily rise, and the consumer would pay this tax because the import duty amounts to a prohibition. But we happen to be situated by the side of a Boundary of some hundreds of miles, where whiskey is made in great quantities—where no license, no tax is exacted—except a percentage on the capital invested in the building, ~~land~~, stocks, or any other property, and where every facility is afforded to the manufacturer. This whiskey is smuggled in, and supplies the demand on the frontier.—The Canada distiller can make no cash sales—prices continue low; and he can only afford to pay the farmer for grain ~~its~~ value, ~~after deducting~~ the amount of this duty, license, loss of time and all other restrictions, under the law—thus the full amount of this tax ~~must be~~ sustained by the grower. ~~The effect is this, the farmer is relieved from the payment of his quota of the direct tax for the administration of justice—say 5s. to 10s. per annum, which he has heretofore paid to his township Collector, and he loses on every bushel of his coarse grain, sixpence! (that is supposing 1 bushel of grain makes 3 gallons of whiskey, at 2d. per gallon.) and the grower instead of the consumer pays the tax.~~ This tax is paid by the distiller to the excise office—therefore the farmer does not see it go out of his pocket; but he will find the loss on the price of his grain a sorry equivalent for the direct tax.—The expenditure prior to 1836 in this branch, in Upper Canada, was less than £4,000. The causes which produced the enormous increase from £4,000 to £56,561 (the present amount,) and the remedy were pointed out as well as the expenditure, in Nova Scotia, New Brunswick, and every state north of Pennsylvania, in which latter it averages about the same now as formerly in Upper Canada. This immense disproportion arises principally from the system. In New York, a Fee fund is established, which is paid by litigants, and nearly repays the expenses of the Supreme and Chancery Courts. Here, salaries have been adopted, and the public who have no interest in ~~Court suits~~, sustains the expense, thus directly encouraging litigation. The remedy proposed, is, to establish a Fee fund to be paid by suitors. It can be easily arranged. A Fee Fund is already established for the benefit of certain offices of the Court and Law Society,—extend it for the relief of the public. The effect will soon be seen in the suppression instead of the encouragement of litigation at the public expense.

The next branch is the Civil Government.—This amount is proposed to be paid out of the internal revenue now amounting to about £100,000 (see Tables 6 and 7.) It is unnecessary to enter into details to show the amount of reduction in the public expenditure—it comprises entire departments, Crown Lands and Customs.

Third; The reduction of all salaries upon the following principle:—The Governor, not to exceed £5,000. This salary will ultimately be reduced to £2,500—a sum ample for the circumstances of this Colony, if contrasted with the amount paid by far wealthier States. For instance: The Governor of Maine receives only \$1,500, New Hampshire \$1,000, Vermont \$750, Massachusetts \$2,500, Rhode Island \$400, Connecticut \$1,100, and New York \$4,000, the highest of any single State except Louisiana, which pays \$6000, and no other office in the Colony to exceed £1000.

trans
Fund

GENT

most e
York :
that th
we find
can be
attendi
ceding
Ports i
Reven
clearin
No rea
£40,00
costs th
tem, co
It
the Pro
to supp
Th
most or
operati
in a
given.
It ma
custome
so long
exists, a