

## B.

Calculations of duties levied on articles passing the Coteau du Lac into Upper Canada in the years ending 31st December 1813, 1814, 1815, and 1816, under the British Acts of Parliament of the 6th George 2d; 4th, 6th and 14th Geo. 3d; distinguishing the amount under each year, viz:

|                               | 1813. |  |
|-------------------------------|-------|--|
| 6th Geo. 2nd.                 |       |  |
| 4th Geo. 3d.                  |       |  |
| Indigo                        |       |  |
| Gallons Madeira Wine          |       |  |
| Do. Fayal and other wines.    |       |  |
| 6th Geo. 3d.                  |       |  |
| 14th Geo. 3d.                 |       |  |
| Molasses, Coffee, and Pimento |       |  |
| Rum, Brandy and Molasses.     |       |  |

The amount for this year is unavoidably left blank from the Commissioners of Upper Canada not at present having access to the Returns of the Inspector at Coteau du Lac for the year.

|                                                                                                      | 1814.    |          |
|------------------------------------------------------------------------------------------------------|----------|----------|
| 6th Geo. 2nd.                                                                                        |          |          |
| 4th Geo 3rd.                                                                                         |          |          |
| Indigo est'd. at 4000 lbs. at 6d.                                                                    | 100 0 0  |          |
| 54955 1-2 Galls. equal 138 1-2 tons of Madeira Fayal and other Wines at 7l.                          | 969 10 0 |          |
| 30,585 Port wine equal 121 Tons, at 10s                                                              | 60 10 0  |          |
|                                                                                                      | 1130 0 0 |          |
| Deduct 6l 10s per ton on 69 1-4 tons wine supposing that quantity to have been imported from England | 450 2 6  |          |
|                                                                                                      |          | 679 17 6 |

|                                          |         |           |
|------------------------------------------|---------|-----------|
| 6th Geo. 3rd.                            |         |           |
| 1112 gls. Molasses at 1d                 | 4 12 8  |           |
| 35286 lbs. Coffee at 7s. per cwt.        | 104 2 6 |           |
| Pimento estimated at 10,000 lbs. at 1-2d | 20 16 8 |           |
|                                          |         | 129 11 10 |

|                                |               |                 |
|--------------------------------|---------------|-----------------|
| 14th Geo. 3d.                  |               |                 |
| 615740 gallons Rum at 4 1-2d * | 11545 2 1 1-2 |                 |
| 51,101 1-2 do. Brandy, at 1s.  | 2555 1 6      |                 |
| 1100 do. Molasses a 3d         | 13 15 0       |                 |
|                                |               | 14,113 18 7 1-2 |
|                                |               | 14,923 7 11 1-2 |

|                                              |           |         |
|----------------------------------------------|-----------|---------|
|                                              | 1815.     |         |
| 6th Geo. 2d.                                 |           |         |
| 4th Geo. 3d.                                 |           |         |
| Indigo estim'd. at 4000 lbs at 6d.           | 100 0 0   |         |
| Madeira wine 8322 1-2 galls. Fayal, &c. 35.- |           |         |
| 733 1-2 eq. 177 t. at 7l                     | 1239 0 0  |         |
| Port Wine 30,552 eq. 121 1-4 tons at 10s.    | 60 12 6   |         |
|                                              | 1309 12 6 |         |
| Less 6l 10s per ton on 48 1-2 tons.          | 575 5 0   |         |
|                                              |           | 824 7 6 |

|                                          |            |              |
|------------------------------------------|------------|--------------|
| 6th Geo. 3d.                             |            |              |
| 2704 Galls. Molasses at 1d.              | 11 5 4 1-2 |              |
| 49421 Coffee at 7s. per cwt.             | 129 17 0   |              |
| Pimento estimated at 10,000 lbs. a 1-2d. | 20 16 8    |              |
|                                          |            | 161 19 0 1-2 |

|                                |           |  |
|--------------------------------|-----------|--|
| 14th Geo. 3d.                  |           |  |
| 287003 Galls. Rum at 4 1-2d. * | 5362 13 0 |  |
| 65072 do. Brandy at 1s         | 3253 19 0 |  |

2704 1-2 do. Molasses at 3d.

34 10 10

8651 2 10

9637 9 4 1-

1816.

4th Geo. 3d.

Indigo estim'd. at 4000 lbs. at 6d.

100 0 0

Madeira 6639 1-2 gall.

Teneriffe, &c. 30,860

eq. 149 tons at 7l.

1043 0 0

Port Wine 16211 galls.

eq. 64 do. at 10s.

32 0 0

1175 0 0

Deduct 130s on 74 1-2 t.

484 5 0

690 15 0

6th Geo. 3d.

3493 1-2 gls. Molasses at 1d.

14 11 0 1-2

38622 lbs Coffee at 7s.

per cwt.

120 15 0

Pimento estimated at

10,000 lbs. at 1-2d.

20 16 8

156 2 9 1-2

14th Geo. 3d.

Irish Whiskey 5994 1-2

gallons at 3d.

74 18 6

Rum 314951 1-2 galls.

at 4 1-2d. \*

5905 6 9 3-4

Brandy 50117 gls at 1s

2505 17 0

Molasses 3493 gls. a 3d

43 13 1

3529 15 2

9376 13 2

\* The duty on Rum from England is 3d. per gall. from the West Indies 6d. and from any other British Colony it is 9d per gallon; 4 1-2d. is therefore taken as a fair average.

From Mr. Wilson to Mr. Deputy Commissary General Clarke.

Coteau du Lac,  
9th May, 1814.

To J. W. Clarke, Esquire.

SIR,

By an Act of the Provincial Parliament of Lower Canada of the 53d Geo. 3d. Chapter 11, you will see that all Goods, Wares and Merchandize imported into Quebec excepting such as by the Act are excepted, are now subject to duty, and though the goods which are imported for the use of Government are exempted therefrom, still such articles as may be purchased in the Province and sent to Upper Canada on account of Government must be kept an account of in my office in order that the Upper Province may receive its due proportion of duties agreeable to the Act of agreement between both Provinces: wherefore I have to request that you will please direct those officers who forward such articles as may be purchased in the Province of Lower Canada to state to me the Sterling of the same by each brigade.

I have the honor to be  
&c. &c. &c.

(Signed)

A. WILSON,  
Inspector.

Mr. Clarke's reply to Mr. Wilson.

Montreal, 12th May, 1814.

SIR,

In answer to your letter of the 9th instant requiring an account to be transmitted to you by each brigade of batteaux sent to Upper Canada of the Sterling cost of all articles purchased on account of Government and transported in Batteaux, I am under the necessity of informing you that it is totally impracticable for the Commis-