

Appendix
(V. V.)

14th Sept.

8.—Do you think it would be expedient to appoint a comptroller of the Customs?—I deem the appointment of a Comptroller of Customs for the Province essential; his supervision, although not in all cases, is in very many instances required: the very fact of having such supervision will ensure much more diligent attention on the part of the Collectors, and Comptrollers can always efficiently check the returns of Collectors, especially in Towns having Harbour Masters and News Rooms.

9.—Do you think it would be expedient to establish Queen's Warehouses?—I deem the erection of a Custom House, and corresponding Stores, also essential. The necessity for such may be fairly inferred from the fact that some time ago 40 chests of tea, seized as contraband at Toronto, were stolen at night from the charge of the Collector,—having, as I understand, no place of security to put them in.

10.—Have you any other suggestions to make on the subject of the Customs?—I would recommend that the collectors for the several Ports should be paid fixed salaries, and that they be held accountable for all fees,—and that in the chief Ports deputies be commissioned, with reasonable salaries. All seizures should be paid to the Government, by which means a much greater amount of seizures would be made than at present: for instance, fix the salaries of the Collectors at Toronto, Kingston and Burlington, at a reasonable sum; pay a deputy in each, and let all fees and seizures be duly accounted for to the Receiver General. I think it wrong also that there is no provision or allowance made for Custom House Offices, or the office Books and Stationery. In Toronto I was obliged to hire an office at £20 per annum, and purchase furniture for the same for £7 10s. and procure new books (the old ones being withheld from me,) and a supply of stationery, all which, with postage, ought to be at the expense of the revenue. From the statements of Mr. Stewart, the former deputy at Toronto, I find that during the first quarter of his discharge of the duties, in 1833, the revenue increased upwards of £1360, and he assumes this change, so favorable, to have been produced by the system of check and collection which he adopted. During the last and present years, the returns have not amounted to any thing like the amount he has stated,—I do not know the cause; but upon my return to Toronto, I shall enquire especially into the matter. With regard to the duties on auction sales, I am aware that some auctioneers advertize large sales, and the amount of Duties returned are nevertheless but small; the best means that I can recommend of securing faithful returns in all instances, would be, to make it a rule that every auctioneer upon demanding his license, should obtain it only on the express understanding that he should every month submit his auction sale book, and pay up the actual duties, apparent upon his sales: this book to be produced and verified by the Collector giving the license, and if necessary, by the oath of the Auctioneer or his clerk.

Friday, 10th September, 1841.

Colin McKenzie, Esq., called in; and examined:

1.—Are you the Collector of Customs at Bath?—I am.

2.—Do you know any instances of articles being entered there which had been consigned to other places?—I have known of several cases of the kind, but I have refused to receive them when it was in my power to do so. I refused in June last to enter a large consignment for Captain Calder of upwards of £300, intended for Kingston.

3.—Are you aware of any instances of goods consigned to your Port having been entered elsewhere?—There are several instances of goods, consigned to Bath, having been entered at Kingston.

4.—What do you suppose to be the reason of this?—Many vessels coming from the United States to Kingston may have shipped consignments for Bath or other minor Ports, too small in amount to induce them to proceed to those Ports, such goods are therefore entered at Kingston, and sent on to their destination in any other vessel proceeding in that direction.

5.—Do you consider that specific or *ad valorem* duties would be more favorable to the revenue?—Specific duties would certainly be more convenient for the Collectors, and prevent much misunderstanding; but I cannot say whether it would affect the revenue.

6.—Was there an increase or diminution on the importation of Salt this year from the United States?—A great increase.

7.—To what do you attribute that increase?—To the great fall in the price of American Salt; last year the prime cost was 13s. 6d. New York Currency, per barrel, at Oswego; this year it is only 8s. 9d. New York Currency,—the quality also of the barrels is much improved.

8.—Has there been much smuggling carried on this year?—No, very little, as far as I am aware.

9.—Do you attend to your official duties yourself personally or by deputy?—I always attend myself.

James Cull, Esq., Civil Engineer, examined:—

1.—Were you appointed by the Executive Government to survey the route for a new Canal at Burlington Beach?—I was, during last summer.

2.—Will you please give the Committee any information you may have gained relative to the present system of collecting tolls at that Canal?—I was directed to make a survey and report of the Burlington Bay Canal, and to ascertain what was the present revenue, and whether, in my opinion,