

No. 4.

But why should it be considered unimportant, or how can it be arrived at otherwise? I can state here the experience of one house, which has entered to a considerable extent goods bound direct from the vessels to Upper Canada, and it is, that during the last season the *ad valorem* duties paid by it amounted to just about double the sum paid in the same time for specific duties.

I am aware that this is not a fair criterion, as on the average of goods shipped to Upper Canada, the specific will bear towards the *ad valorem* duties a very different proportion; but still it shows that the latter are too important to be left to the chance of being found out indirectly or guessed at. Until a regular Custom House supervision of shipments made to Upper Canada, conducted by officers employed by Government here, in correspondence with an establishment of a similar kind on the borders of the Upper Province be established, and carried on in such a manner as not to impair the facilities of transporting goods, the object desired cannot be accomplished, and even then they will scarcely gain such an end, unless they can devise means to counteract the difficulty which the frequent sale of the same goods, before being shipped to Upper Canada, will occasion.

M. A. C.

18th May, 1836.

—000—

Remarks of the Montreal Courier on the above article, dated 21st May.

OUR readers will find in to-day's paper a letter, signed M. A. C., extracted from the *Gazette*, relative to a clause in the Inland Customs Bill, passed during the last Session of the Provincial Parliament, for the purpose of ascertaining the proportion of the dutiable goods imported into this Province which are consumed by Upper Canada, and hence of estimating the share of duties to which she is justly entitled.

The views of the writer are not devoid of plausibility, but he appears to have allowed himself to be carried away with the idea that the framers of the clause contemplated, by its simple operation, the obtaining of the exact amount of the goods respectively consumed by the two Provinces. If such were their intentions, assuredly it must be admitted with the writer in question, that their object will be frustrated. But if we have not egregiously misapprehended their views, we conceive that its operation is only intended to furnish the Legislature with an approximation to the truth. It is most probable that the contemplation of the peculiar nature of the trade to Upper Canada which M. A. C. mentions as standing much in the way of the beneficial operation of the Act, deterred its framers from aiming, through its means, at results more accurate than what might furnish data of a less exceptionable kind than any which are at present in existence on this subject.

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. 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. M. A. C. has, in our opinion, overrated the inconvenience to which merchants will be subjected in their shipments to Upper Canada. An inspection of the schedule in our advertising columns will show that the invoice value is all that is rendered necessary to be given, and that therefore the hunting up and down the city for information which he alludes to will be gratuitous. If the import value cannot be conveniently given, the invoice value in Halifax Currency always can be so, without much inconvenience, we should imagine. The annoyance to the mercantile community,—for there will be some, however greatly to be regretted,—is an evil inseparable from any such scheme as is embodied in this measure. Whether the evil hence experienced will exceed the benefit