

such revenue officers as are either corruptly concerned in smuggling or in collusive seizures, or wilfully and knowingly connive at them; and the permitting commodities seized to be sold for home consumption free of duty. Under this practice, every attempt made to smuggle, must of necessity produce all the evil to the state, which its success could produce; and the only question is, whether the smuggler or the custom house officer shall reap the benefit; for by the one or the other of them the commodity is with certainty brought into consumption, free of duty, whilst the sale thereof upon the sea coast at the same time, affords the means of covering, by permits, the fraudulent conveyance of vastly greater quantities of smuggled goods than could be so covered if those sales did not afford the pretence. It is therefore conceived, that the abolition of this practice, and the sale of all seizures for exportation only, under the usual securities, is become essential to the support of our own colonies, under the load of duties with which the consumption of their produce in these kingdoms is burthened.

Every delay, arising from the forms of the custom-house, and the limitations of the space in which business is required to be done, increases the opportunities, not only of defrauding the revenue by smuggling, but robbing the importer by pilfering the commodity on which the duty is payable. In this view, as well as in many others,