

Books of the different Merchants in Montreal. The Commissioners from Upper Canada therefore beg leave to suggest the propriety of proposing to the respective Legislatures of the Provinces a submission of their claims to the award of Arbitrators equally named by either Province with power to increase or diminish the same, and in case of disagreement to choose an Umpire whose award should be final if made and confirmed before any Bill should be passed the Parliament of the United Kingdom to regulate the proportion of duties.

We come now to the arrangement of the proportion of Duties to be paid in future to Upper Canada on Imports into Lower Canada. As it is impracticable to ascertain the quantity of Merchandise passing into Upper Canada by the St Lawrence and Ottawa Rivers as well as by Land carriage, the Commissioners from Upper Canada see no other mode of coming at the proportion to be paid to Upper Canada than by assuming the Population of each Province for their Guide; taking which as even as can be obtained and from every other view of the consumption of dutiable articles by the Inhabitants of each Province, it appears to the Commissioners of Upper Canada that one-fourth of the whole duties on collected Imports in Lower Canada would be an equitable proportion for Upper Canada to receive for the two years ensuing, and as regards the Crown duties which appear to be levied principally to defray the expence of the Administration of Justice and support of the Civil Government of the Province of Quebec—That Province being divided into Upper and Lower Canada these duties materially apply to the above purposes, and ought to be divided in proportion, as is the expence of the administration of Justice and support of the Civil Government is in each, which from the best information that the Commissioners from Upper Canada can procure appears to be nearly 40,000*l* annually for Lower Canada and 22,000*l* annually for Upper Canada, therefore the proportion Upper Canada should receive from Lower Canada is as 22 to 40 of all Crown duties on Imports into Lower Canada, making a little more than one-third of the whole.

(Signed) THOMAS CLARK
ALLAN McLEAN
JONAS JONES.

Montreal, 9th July, 1821.

A.

Statement of the Claims of Province of Upper Canada upon Province of Lower Canada for Arrears of drawbacks between 1st January, 1813 and 1st January 1817, viz;

	£.	s.	d.
1st. On Duties collected at Quebec under 53d Geo. 3. Chapter 1st and not accounted for to Upper Canada in the year 1813 on Articles ascertained to have passed Coteau de Lac per Statement No. 1.	5177	15	4 1-2
2nd. On do. do. at do. under the same Act on Port Wine from 15th February, 1813 to 25th April, 1814, this cannot be ascertained to a certainty but by approximation amounts to 11752 Galls. at 1s.	587	12	0
3d. On ad valorem duties on merchandize between the 1st October 1813 and 31st December 1814, an account of which was only taken at the Coteau du Lac between the 25th April and 31st December 1814, amounting during that period to £189,322 0 9 which at the same ratio gives for the period between 1st October 1813 and 24th April 1814, £155,790 0 0 making in all £315,612 at £3 5 0 1-2 per cent which rate of per centage is taken from the proportion of Goods imported into Quebec in the year ending 5th January 1815, which amounted to £476,281 19 4 at 5 per cent			

and £1105,917 8 1 1-4 at 2 1-2 per cent which gives £11,239 11 9 Sterling duty which in Currency amounts to £12,688 8 7 less ad valorem duty accounted for by Lower Canada to Upper Canada for the year ending 31st December 1814 £8050 12 2

4th. On ad valorem duties on £349247,-9 1 1-2 Sterling Goods passing Coteau du Lac in the year 1815 say 2 months and 24 days on this at £3 5 0 1-2 per cent as the 5 per cent duty expired on the 25th March of that year, the other 9 months and 7 days at 2 1-2 per cent gives £9380 12 0 Sterling or Currency £10367 6 8 less 2 1-2 per cent and 5 per cent duty accounted for by Lower Canada to Upper Canada for that year £9724 14 10

4437 16 5

642 11 10

10,845 15 7 1-2

5th. On Merchandize purchased by the Commissariat in Lower Canada and sent into Upper Canada for the Army, Navy, Navy Yard, Commissariat, Quarter Master General's Department &c. since the 1st October 1813 of which no account has been taken at Coteau du Lac, the drawbacks on which from that period to 1st January 1817 will in the estimation of the Commissary amount to a very large sum.

6th. On Merchandize passing the Coteau du Lac into Upper Canada by Land Carriage in the years 1813 and 1814 without reporting.

Note. It appears from the printed public account of Lower Canada for the year 1819 that the sum of £4858,-0 5 Sterling has been paid to Upper Canada in part of the above.

A. Continued.

Statement shewing the sums levied on Articles consumed in Upper Canada and reported to have passed Coteau du Lac for the year ending 31st December 1813, under the Act 53d Geo. 3d and unaccounted for by Lower Canada to Upper Canada exclusive of duties on Merchandize liable to ad valorem duty of which no account was received; as per document furnished from the Inspector General's Office in Upper Canada, viz:

	L.	s.	d.
Madeira Wine 3181 1-2 Galls. a 1s.	154	2	6
Port Wine no entry but stated below by approximation*			
Jamaica Spirits 103016 Galls 6d.	2575	8	0
Brandy and other Spirits 9502 Galls. 1s.	474	11	6
Loaf Sugar 49717 1-2 lbs. 1d.	207	3	1 1-2
Salt 6432 Minots 8d.	214	8	0
Tobacco 57416 lbs. 6d.	1435	8	3
Snuff or Flour of Tobacco 4668 lbs. 6d.	116	14	0
Goods on which an ad valorem duty of 5 per cent is levied, and commenced on the 1st October 1813, of which no entry was made.			
Goods on which 2 1-2 per cent is levied do. do. and no entry.	5177	15	4 1-2

* 1815, when the separate account of Port Wine was correctly kept, the amount imported as per return was 30,852 Galls. Teneriffe, and other Wines, 35,738 Gall.

Total imported between February 1813 and April 1814 therefore is as 66590 is to 30852, so is 25,365 to 11,752 Galls. at 1s.

587 12 0