

12.—Can you furnish a statement of the amount of salt imported last year?—I will furnish it.
(Appendix No. 1.)

13.—From your official knowledge, do you consider that the Collectors do their duty faithfully?—Generally speaking, I think they perform their duty very conscientiously.

14.—Have you found their accounts satisfactory?—In most cases, but not in all.

15.—Are you aware of smuggling being carried on to any extent?—Yes, there is a great deal. The only way of preventing it is to reduce the Duties, and to admit prohibited articles at a moderate Duty.

16.—Are you aware of any of the Collectors being engaged in business?—I am not aware: it is a rule not to appoint any one engaged in business.

17.—Are any of them owners of wharves or storehouses?—The only one that I know of, is Mr. Bestwick, Collector at Port Stanley; but there may be others. I am of opinion that there should be Queen's Warehouses at the principal Ports.

18.—Have you any knowledge of the manner in which the Collectors' books are kept?—No; I can only judge from their accounts. I think some of them keep no books at all.

19.—Can you offer any suggestions as to the system of accounting?—I beg to refer the Committee to my Report to His Excellency Sir George Arthur, on the subject. The accounts of the Collectors should be examined.

20.—Are you aware of the existence of a practice of entering Goods at another Port than that to which they are consigned?—I have frequently heard of instances of the kind:—a Merchant at Toronto having quarrelled with the Collector there, entered his Goods at Kingston; another whose Goods were consigned to Toronto, entered them at Hamilton; another entered at Cobourg his Goods consigned to Presqu'Isle, owing to a difference with the Collector.

21.—Do you know of any way in which this might be obviated?—I am aware of no other means than by a Legislative enactment compelling the entering of Goods at the Port to which they were consigned, and the payment of the Duties at that place,—though I am not quite sure that would be effectual.

Anthony Munahan, Esquire, called in; and examined:—

1.—Are you Collector for the Port of Toronto?—I am.

2.—Have you yet assumed the duties of your office?—I was appointed by Commission on the 18th June last, under circumstances known to the Committee. I could not assume the duties until Mr. Harrison's Election for Kingston had taken place, which was on the 28th June. I proceeded soon after to Toronto, and assumed the duties of my office; but having other public duties of importance to attend to, I commissioned a Gentleman to act as my Deputy, who had discharged the duties at that Port for the three previous years. On my return to Kingston, I reported the circumstance to the Civil Secretary for the Western Section of the Province.

3.—Have you now leave of absence?—I have no official leave, not having been aware of the necessity of obtaining it. I am at present required to be in attendance before the Legislature, and from an unfortunate accident which occurred to me while here, I have been for a long time confined to my bed. I was not aware, till this day, that I was required to make application for leave of absence, or any other reports, except the quarterly returns, to the Inspector General, having always supposed that they should be made to the Provincial Secretary.

4.—Have you reported your Deputy to the Inspector General?—Not officially; but I reported to the office verbally that I had recommissioned Mr. Laing as my deputy, and that they were fully aware of this fact in the Inspector General's Office.

5.—Have you received any instructions from the Inspector General for your general guidance?—I have not received a word of instruction or advice from any one on the subject of my office or its duties.

6.—Have you received any official notification to repair to your post; and if so, what are your intentions in that respect?—After the notice taken in the Legislative Assembly of my absence from my Post, Mr. Secretary Murdoch communicated to me, this day, His Excellency the Governor General's directions that I should proceed to Toronto forthwith. I stated to him the necessity there existed for closing up the Lumber dues of this District now in progress of collection by me as Agent, and of winding up the business of my Agency for the Commissioners of Crown Lands in the Midland District, and that I should make a formal application for leave of absence until these matters were accomplished, which arrangement is yet pending.

7.—Can you suggest any improvements with regard to the collection of the revenues?—I am of opinion that moderate specific Duties, instead of *ad valorem* Duties, would conduce to the increase of the revenue; and in order to put an end to the practice of entering Goods at small out Ports, I would recommend that all invoices of Goods entered at any Port should be sworn to, as to correctness in every respect. At present it is the custom at certain Ports to put the Oath, to avoid which, I understand that they enter the Goods at Ports not exacting it. In this respect it would be useful to swear every Officer connected with the collection of the revenue, to the faithful discharge of this duty.