

## I.

# Observations on the Lower Canadian Statute, 6 W. 4, ch. 24, s. 10, &c. &c.

TO THE EDITOR OF THE MONTREAL GAZETTE.

I AM desirous of directing the attention of those engaged in the trade with Upper Canada, to an advertisement signed by the Collector of Customs at Coteau du Lac, and founded on an Act passed during the last Session of the Provincial Parliament, which has for its object the attainment of a more correct or rather a true knowledge of the proportion of the duty levied at the Custom Houses in this Province, which Upper Canada is justly entitled to.

The object is an important one, and, for that very reason, it is to be regretted that the framers of the Act should not have decided on means better calculated to obtain it.

To any person acquainted with the nature of the business between the two Provinces, and the manner in which it is carried on, it must be plain that from the plan devised, nothing but error can arise. From the straggling and piecemeal transactions, and the immensity and variety of shipments made to Upper Canada, it must be evident that trouble of no ordinary kind would be occasioned to the shippers, in supplying the proper or necessary information; whilst the inattention of some, the ignorance of what might be necessary on the part of others, and the frequency of cases wherein it might be out of the power of parties, at the time of shipment, to furnish the essential documents, and the likelihood of their being forgotten afterwards to be produced, all combined together would induce such confusion and error, as to place beyond possibility the attainment of any thing like a true knowledge of the amount of duties due to Upper Canada out of the amounts collected here. But it is not only the annoyance which such a system would occasion to individual merchants, nor the fallacy of believing that it can ever produce the result required, that point out the scheme of this Act as ill-advised and injudicious. Imagine the situation of the few houses which are to be, as it were, the focus to which all this information is to converge; where it is to be condensed and arranged, and whence it is to issue free from errors and irregularities, on pain of fines and penalties, detention of vessels and goods, and every punishment that can be thought of. Conceive the hardship of their being obliged to employ one or two extra persons each, to hunt up and down the city, day after day, in pursuit of information, which, after all, they cannot thoroughly succeed in collecting, and which, after being collected, could not have a useful tendency, by reason of its imperfection. It is barely possible, and far from being probable, that the number of gallons of different kinds of liquors, and the quantities of goods paying *specific* duties, might be ascertained, but that the amount for *ad valorem* duty could be learned in this manner is totally out of the question.

The description of goods principally paying 2½ per cent. sometimes pass through several hands before they are shipped to Upper Canada; and it is not to be thought of, that the shipper should trace backwards till he found the importer, and learn from him the sterling cost of certain goods, nor is it likely that the importer would with willingness furnish such information in all cases. They are at times under the necessity of supplying values for insurance; and to exhibit to those uninterested in their business, their profits, or the advances put upon their goods, would be generally disagreeable to merchants.

There is another view of the subject which I may also introduce. Governments usually appoint officers, who are under their own immediate supervision and control, to collect their customs and to superintend the transmission of manufactures and produce from one place or one country to another, and to prevent their revenues being defrauded by impositions or evasions practised by their subjects or others; and those officers are paid out of the funds accumulated by such a protection of their rights and laws. Although the case I notice is different in some degree, yet the oppression and injustice of essaying to impose on those engaged in the forwarding trade between the Provinces, the vexatious trouble of attending to the minutiae of such an inquiry, and the expense of conducting it, are prominent and palpable, and must appear unreasonable and aggravating.

It is supposed that should the means be given of ascertaining the amount of the specific duties — obtaining a knowledge of the *ad valorem* would be considered unimportant, or that by some means or other it might be learned otherwise.