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REPORT of the Commissioners of the Province of Upper Canada appointed by His Excellency Sir Peregrine Maitland, K. C. B. Lieutenant Governor of the Province of Upper Canada, and Major General Commanding the Troops in said Province, under the authority of an Act of the Parliament of said Province. -

MAY IT PLEASE YOUR EXCELLENCY.

HE Commissioners on the part and behalf of the Province of Upper Canada met the Commissioners appointed at the House of the Honorable J. L. Papineau, and having communicated their authorities, it was urged by the Commissioners of Lower Canada that the Commissioners of Upper Canada should exhibit their claim in writing, which being assented to, have now the honor to lay before Your subject to an ad valorem duty till after the latter period. Excellency copies of their proceedings as well as copies' other documents and remarks relative thereto.

No. 1.—Claim exhibited on behalf of Upper Canada,

with the documents in support thereof.

No. 2.—The answer of the Commissioners of Lower Canada thereto.

No. 3.—The reply of the Commissioners of Upper Canada with copy of A. McLean's letter requesting a meeting of the Commissioners.

No. 4.—The answer of the Commissioners of Lower Ca-

Copy of memorandum by the Honorable T. Clark, and Copy of Report of Commissioners of Lower Canada, all which is humbly submitted.

(Signed)

T. CLARK, A. McLEAN JONAS JONES.

His Excellency Sir Peregrine Maitland K. C. B. Lieutenant Governor of the Province of Upper Canada &c &c.

The Commissioners on the part of Lower Canada having intimated a desire that the Commissioners on the part of Upper Canada, should make a statement in writing of the claims which that Province has against Lower Canada for her proportion of drawbacks on duties collected in

To meet their wishes and with every desire of conciliation, as well as to put an end to the embarrassing situation in which Upper Canada has been placed for some years back for want of that part of her revenue; the Commissioners of Upper Canada proceeded with as little delay

as posssible, and now beg leave to state—

1st-That Upper Canada claims from Lower Canada sundry arrearages of drawbacks on duties under Provincial Statutes between the 1st of January 1813 and the 1st of January 1817, amounting to £10,845 15 7 1-2, exclusive of drawbacks on Goods purchased by the Commissariat and other Public Officers in Lower Canada, and fordered to the inspector at Cotean do Lac. also for drawbacks on Goods sent to Upper Canada by land carriage in the years 1813 and 1814 without reporting at Coteau du Lac, as per statement herewith marked A.

2dly—One-fifth of the Crown duties for the years 1813, 1814, 1815, and 1316, as per statement herewith marked B.

3dly-One-fifth of the duties Crown and Provincial collected on imports into Lower Canada for the two years ending on the 1st July 1821, and this proportion is founded on the last agreement of Commissioners which expired on the 1st July 1819 and not renewed from causes not de-pending upon or under the control of Upper Canada.

The Commissioners of Upper Canada also beg leave to state what appears to them to be the cause of these arrears, viz. from the Covernment of Lower Canada having

omitted to apprise that of Upper Canada as well as the Inspector at Coteau du Lac of the Legislature having laid

on additional dulies in the year 1813.

From there being no instructions or copies of Acts impoon the part and behalf of the Province of Lower Canada, sing the new Duties, transmitted to that Officer till April 1814, by reason of which no separate entry of Port Wine (on which an additional duty was laid) was made on that article imported into Upper Canada between February 1813 and April 1814, and no Entry whatever on Goods

I'rom the defect in the Law providing for the Entry of of answers from the Commissioners of Lower Canada, and Goods at Coteau du Lac, and the want of a Barrier on the Road (recommended by Sir Gordon Drummond) to compel the Drivers of land carriages to stop till their loading was entered, by reason of which many loaded Brigades and innumerable other carriages passed the Coteau du Lac without any account being taken of their loading.

> From the Commissariat not furnishing an account of the Stores purchased by them in Lower Canada and forwarded for the supply of the various Public Departments in Upper Canada: vide copy of Inspector's cor-

respondence herewith marked C.

From the Inspector having entered all Goods at 2.1-2 per cent duty, although several Merchants of Upper Canada paid the 5 per cent duty on their cwn Importations and also purchased extensively of Goods which had paid that duty.

From the Inspector General reporting upon the duties due to Upper Canada for 1813 having omitted to credit to that Province the duties under the 53d George 3d assigning as a reason that no separate account was kept of Port Wine at the Coteau du Lac, as his public accounts will shew.

The expences of the administration of Justice and support of the Civil Government of Upper Canada having until the year 1812 been paid by Great Britain or from the Military Chest at Quebec, appears to the present Commissioners from Upper Canada to be the reason why a proportion of the Crown Duties was not received by Upper Canada from the Lower Province previous to the year 1813. The Military Chest being shut against Upper Canada in 1812, that Province after that time has had to provide for the payment of the balance of her Civil List out of her Provincial Revenne.

All which claims for arrearages ought to have been seltled previous to this time, but the Commissioners for Lower Canada in 1817 declined entering into the investigation of any claims for arrearages previous to that year, giving for a reason that the Act by which they were appointed did not give them the authority so to do, and that

their powers were only prospective.

The cause why the proportion of duties to Upper Canada for the last two years ending the first of the present warded to Upper Canada, of which no account was ren- month is still unsettled and unpaid to the exception of £1900 on account is, as has been mentioned, not the fault of Upper Canada but from the want of legal authority in Lower Canada to empower Commissioners to arrange such

proportion.

The Commissioners from Upper Canada have done every thing in their power to obtain from the Commissariat Department and other sources a correct List of the articles forwarded from Lower Canada into Upper Canada in the years 1813 and 1814 which passed Coteau du Lac and of which no Entry was made there, but without effect, they therefore think that this claim as also any data on calculations in statements A and B, to which the Commissioners from Lower Canada may object, might be settled by arbitrators who might obtain information from the persons who took Goods to Upper Canada and from the Sale's