

Appendix
(V. V.)

14th Sept.

7.—What do you suppose to be the reason of the practice?—I suppose it is because I enforce the full payment of the Duties;—this has been intimated to me.

8.—Can you suggest any improvement in the present system of Duties?—I certainly do not think an *ad valorem* Duty favorable to the revenue: I prefer a specific Duty, I am of opinion that the smaller Ports should be attached to the large Ports, and used merely for the discharge of cargoes.

9.—To what smaller Ports in your own immediate neighbourhood would this apply?—Bath, Pictou, Belleville, and Port Trent, in the Bay of Quinté.

10.—Do you see any objections to the plan of placing the Colonial Customs under the supervision of the Imperial Treasury?—I think they should be placed under the authority of that power which imposes the Duties:—these Duties are altered from time to time, and difficulties have often arisen from a difference of opinion among the Collectors.

11.—From whom do you receive your instructions?—Generally from the Inspector General, sometimes from the Secretary.

12.—Are your accounts authenticated?—Yes, we attach an affidavit to the bottom of each account.

13.—Do you think it would be desirable to establish Queep's Warehousing Ports?—Yes; say at Kingston and Toronto.

William Chisholm, Esquire, Collector of Customs at Oakville, called in; and examined:—

Can you give the Committee any suggestions for benefitting the revenue?—I am of opinion that a specific would be preferable to an *ad valorem* Duty. I think the revenue would be materially increased if a moderate duty were placed on Tea, as I believe that many minor articles are smuggled with Tea, which would not be if Tea were admitted upon a moderate Duty. If a Comptroller were appointed to oversee all the Offices, I think that much irregularity would be prevented, as Goods consigned to one Port have frequently been entered at another, on account of the Collector enforcing full payment of the Duties according to his opinion of value of the Goods, which may differ from that of other Collectors.

The Honorable *John Macaulay*, a Member of the Legislative Council, and Inspector General (West), called in; and examined:—

1.—Is the Inspector General the head of the Customs Department?—He is.

2.—Are all the subordinate Officers, whether principals or their deputies, known to him?—All the principals, but not the deputies, unless they are left in charge, when their names are made known to the Inspector General.

3.—Is the principal supposed to remain always at the Port unless he has obtained leave of absence from the Collector?—He is.

4.—Has leave of absence been granted to Mr. Manahan, the Collector for Toronto?—Not to my knowledge, I do not consider it necessary for a Collector to obtain leave of absence, provided a deputy be left in charge of the Port, Mr. Manahan, was appointed in June last, but I received no official intimation of the same till the appointment was gazetted. The usual practice has hitherto been for Collectors to give security previous to receiving their Commissions. The case of Mr. Manahan, is the first instance of a departure from that rule. It is only within a few days past that I have received security from him in the usual form.

5.—In what manner are the Collectors remunerated for their official services?—Under the Act of Upper Canada 4, Geo. IV. Cap. 11, they receive 50 per cent on their collection till it amounts to £100; by a subsequent Act they are allowed a per centage on the amount collected over £100, and under £1000, but their salaries not to exceed £300; they are also allowed certain small fees in addition, viz: for a Permit to unload, 2s. 6d. and for a Clearance 5s.—a Permit being taken out by every consignee—a Clearance only by the owner of the Vessel. They also receive, under the authority of the Imperial Act 3 & 4, Will. IV. Cap. 59, one third of all the seizures made by them,—one third being the perquisite of the Governor, and the remaining third, of the Crown: when the seizure is under £40, the Collector receives one half—the Governor resigning his portion.

6.—Is the Collector obliged to make a return of fees received during the year?—No.

7.—Is there any period of time limited for paying balances due by them?—Yes, 20 days after the close of each quarter.

8.—Are there any Collectors at present in default?—Yes.

9.—Can you furnish the Committee with a List?—It has already been furnished to the House.

10.—Is there any punishment for those who are in default?—They are deprived of their allowances.

11.—Is it the duty of the Collectors, on rendering their accounts to mention the names of the importers, and the nature, quantity and value of the goods imported?—It is done in some instances, but not in all,—therefore it would be impossible for me to give a return of the same.