IMPORTING MERCHANTS OF CANADA.

For the information and guidance of our fellowmerchants throughout Canada, we give the particulars of a case connected with the Import Trade, and having an important bearing on the interests of the country.

A business experience of more than twenty years, as importing merchants in this city, has not furnished any para'lel to the case, as set forth in the accompanying documents. We were, of course, fully convinced that the procedure and pretensions of the Customs officials here were unjustifiable; and it affords us much gratification to find that our position and views have been sustained by the Department at Ottawa, which acted very promptly and fairly toward us, thus settling a most serious question.

The gist of the matter is this,—The Customs officials here say, we must not buy abroad and bring into Canada cheap goods; if we do, (as in the present case,) we are to be called upon to pay duty on a higher price than was given for the goods, besides an additional duty or *fine* (which fine goes into the pockets of the officials!) of $7\frac{1}{2}$ per cent. on the invoice and extra valuation. The Legislature never could have contemplated such procedure. There can hardly be a question that it is for the benefit of Canada that goods should be furnished to consumers at lowest possible prices.

One of our partners remains constantly, we may say, in Europe, at very considerable expense; and surely he has a right to make the best use of his time in examining the various markets, and purchasing at whatever he may consider the lowest rates, at the most favorable points. Lately he bought a con-