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## REPORT.

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**THE** Committee, to whom was referred the Message of His Excellency the Lieutenant-Governor, respecting the Fees and Salaries of the Custom-House Establishment, have agreed to report as follows :—

IN considering the important subject referred to the Committee, their enquiries have been, beyond the more immediate object of the Message, necessarily extended to the construction of the late Acts of Parliament, and their operation on the Revenue and Commerce of the Province. This investigation has also rendered essential the examination, upon several points, of Merchants conversant with the Trade to Foreign Countries, and the existing Custom-House regulations;—in order that the Honorable House might be possessed of all possible information upon the question for its decision—and the results are now respectfully submitted.

The Committee first refer to the new Colonial System, which commenced in 1826—and, after examining it in its general operation, agree in opinion, that it was both intended to confer, and has actually procured to this Province, very great and essential advantages. Until that time our Shipping had, with Foreign Countries, an intercourse only of the most limited kind. ---Now it is general, and without restriction. Formerly the circuitous voyages, now very advantageously pursued, could not be attempted-- and the produce of our Fisheries was principally exported to the West

**Indies.** Under the new System, this Market is relieved by the demand for that produce in more distant Countries, heretofore seldom visited by Colonial Vessels; and to Foreign Ships, against which they had, with few exceptions, been always closed, our Ports are now freely opened. The convenience of Warehousing Merchandise, as practised in England, is extended hither; and, for the first time in the History of British America, its navigation participates in the conveyance of Foreign Produce, wholly or partially, to its ultimate destination.

These privileges present a very gratifying contrast, not only to the ancient system of restriction and prohibition, by which a barrier was interposed against all Intercourse between British and Foreign Possessions, but also to the later and changeable policy, which periodically, and in a limited degree, afforded openings for Colonial enterprise. And whatever may have been the immediate objects of the Imperial Parliament in conferring these privileges, whether for the promotion of the Manufactures, Navigation or Commerce, of the Mother Country; or for the more liberal and generous purpose of restoring to the Colonists their equal rights with the native British Subjects, it cannot be questioned, that the new System must become fruitful in benefits, wherever it can freely operate. But it was accompanied by these further advantages: The intricate, confused and indigested code of Plantation Laws, was succeeded by simple and perspicuous enactments:—and the abolition of all Fees, with the vexatious and illegal exactions in too many Ports attending them, gave general relief to all engaged in Navigation, and effected an immense saving to the Shipping Interest. In all these points of view the new System of Inter-Colonial and Foreign Intercourse came recommended by powerful claims on the approval and gratitude of the Colonists; and entitled His Majesty's Government to their sincerest acknowledgments for the benefits thus conferred.

The principles developed in the Statutes of 1826 are adhered to in the later Acts that modify or amend

them: and although in these last the interests of the British Ship-Owner seem more distinctly pursued, yet they extend some further advantages to our Commerce, which proper representations may perhaps realize.

With these favourable impressions of the new System, the Committee proceed to notice such parts of it as more immediately bear on the Question of the Customs Establishment. The principal Statute is the 6th Geo. IV. Chapter 114, entitled, "An Act to regulate the Trade of the British Possessions abroad." This imposes duties on the Intercourse with Foreign Countries—restored by the repeal of the Prohibitory Laws,—and contains numerous regulations for the security of the Revenue. As these Duties are levied for the *regulation of Trade*, they appear plainly within the saving of the Declaratory Statute of the 18th year of His late Majesty, concerning Taxation in the Colonies; and although the rate on many articles is, perhaps needlessly, very high, and although the regulations are in some instances of a nature totally repugnant to Colonial habits and feelings, yet the Committee conceive it unnecessary on these grounds to remark upon the Act. But they deem it their duty to point out, to the most particular attention of the Honourable House, the tendency of this Statute, perhaps unperceived or undesigned by its framers, to impair the most essential of the Prerogatives of this House—*Its controul over the Revenue raised in the Colony*. In its present shape, it may be asserted that this Act places at the disposal of the Executive a very large sum of duties, not annually but permanently granted; it diminishes in no moderate degree that indispensable and constitutional protection which the right of originating and applying the taxes raised on the People affords to their Representatives; and in times of excited feeling, happily as yet foreign to *Us*, may restrain within narrow limits that legitimate influence which this House, as the proper source whence the wants of the Provincial Government are supplied, ought ever to retain. Surely, if such results be possible under any circumstances, measures of prevention now become indispensable; and it nearly

concerns the House, to provide that, so long as this permanent and productive Impost exists, no part of its Revenue shall be applied without the concurrence of the Assembly. To the local Legislature the thirteenth section of the Statute confines the appropriation; and in considering the express and unequivocal terms there used, the Committee find it difficult to comprehend on what principle of construction the right of the Province to the whole produce of these duties has ever been questioned.

The eleventh Section of the Act also demands particular attention. By the Proviso there inserted, a large portion of the ordinary and long established Provincial Duties, is required to be collected by the Officers of the Customs, and by the means and powers contained in that Statute. The effect of this Regulation is, to a certain extent, the annulling the Provincial Statutes; the subjecting a branch of the Revenue, received at a small expense by our own Officers, to the heavy charge of collection by the Custom-House---and, as has been strongly asserted, a prohibition to this Legislature to interfere with the Imperial Act with regard to the duties levied under it.

Here, however, the Committee submit that, in their opinion, none of its clauses preclude the imposition of Duties by the General Assembly on Foreign Imports. As its title indicates, the Regulation of Trade is its object, and, first and principally, the protection of British produce and manufactures from Foreign competition in the Colonies. These interests it effectually secures by a high rate of duties, and by the provision for their collection at the Custom House, even though raised under Provincial Acts; and it leaves the exaction of any further tax to the local Legislature.

The *practical* Operation of the new System on our Revenues is now to be noticed; after briefly adverting to that partial relaxation which preceded it. The Acts of 3d and 4th of Geo. IV. chapters 43, 44, and 45, passed on the 24th June, 1822— and opened more widely than before the Trade with the United States and Foreign Europe; subject however to reasonable duties, from which several unmanufactured articles were exempt.

They also provided that those Duties should only be levied where no Colonial Tax on the Article existed, or only for the amount of their excess over the latter: and those clauses are particularly deserving of remark, which direct the produce of the Duties to be paid to the Colonial Treasury where there exists a local Legislature, but the *net proceeds* only, where there is no Assembly. Accordingly, pursuant to this enactment, the Officers of the Customs paid over the whole produce without deduction; and in their Return specified either the amount received for the Colonial Duty on the respective imports, or stated that it exceeded the rate imposed by the Statute, and was so certified by the Excise. The Act of the same year, chap. 77, further regulated the Trade; and on the 23d September, 1823, an Order in Council for levying 4s.3d. sterling per ton, on Foreign American vessels, went into operation. From the Returns received from the Customs, the Committee have prepared the statement A exhibiting the produce of those duties as well as the Provincial Duties received at the Custom-House---and it will be remarked how regular and gradual an increase took place during that period in the Foreign Commerce of the Province: proving the beneficial consequences from the partial removal, then effected, of the pre-existing restrictions. The Committee add, that Imports from Foreign Countries could then be made into every Port in the Province.

In January 1826, the Acts, chapters 44 and 45, ceased. Till then, their provisions were the first that interfered with the Provincial Revenue;—the Officers of the Customs having always been, with one exception, confined to the main and important object of their appointment, the Enforcing the Laws of Trade and Navigation, and the Registry of Shipping. The exception referred to is the collection of the Crown Duties so called. These were collected under several Statutes of which the principal was the 4th, Geo. III. chap. 15, but of these all that passed subsequent to the 18th Geo. III. declaratory of the right of taxation, are repealed. Until 1826 also, the whole Establishment of the Customs was maintained by Fees of various kinds. These were

*chiefly* paid by Ships *not* owned in the Provinces; but the amount levied on our Coasting Trade proved so burthensome, that repeated and strenuous exertions for their reduction were made by the Assembly, on the ground of their being far beyond the legal allowances.

Yet, however just and urgent their representations, and notwithstanding the manifest inutility of the Naval Office as constituted, whose continuance was always complained of no satisfactory result could be obtained until, by the New System, not only the Naval Office with its exactions, but Custom House Fees of every kind, were entirely abolished. That this House may know the extent of the charge then removed, the Committee refer to the statement B. for the years 1823, 1824 and 1825, which shows that the average yearly amount received at the Customs was L5576 12s 10<sup>d</sup>. currency: to which must be added at least L900, currency for the sums collected by the several Naval Officers: making together an average yearly expense of about L6476 12s 10<sup>d</sup>. currency, or L5828 19s. 7d. sterling. However, the precise sums then received by the Naval Officers, the Committee have no means of ascertaining.

The new Acts took effect on the 5th January 1826, and were followed by the discriminating duty of 10 per cent directed by an Order of His Majesty in Council of the 27th July 1826,—and by the repeal of 4th Geo. IV. chapter 77. The Tonnage Duty still continued; and in August 1827, the Acts 7 and 8 George IV. chap. 56 made a material increase of the Duties on various Foreign Manufactures. Other regulations accompanied by some privileges to the Shipping interests were introduced by the 9th Geo. IV, chapter 76. Under these various enactments, the Officers of the Customs have collected for the three years ending on the 5th January, 1829, the sum of L66,007 1s. 5<sup>d</sup>. sterling of which they have paid into the Treasury L40,149 19 6<sup>d</sup> retaining a balance of L25,857 1s. 11<sup>d</sup> sterling, for the purpose of defraying, under the alleged order and direction of the Right Honourable the Lords of the Treasury, the Salaries and Expenses of the whole Establishment.

To exhibit a clearer view of the sums collected and paid over, with the charge thereon as compared with that on the Provincial Revenue, the Committee have arranged the Table herewith marked C, and desire particularly to state that Provincial Duties to the amount of £7474 5s 3d form part of the gross sum received at the Custom-House:—and that £8462 14s 5d were produced by the Tonnage and Discriminating Duties on American Vessels: a Source of revenue which in future must be considered somewhat *precarious*.

From this Table it would appear, that a large Revenue to the Colony is the result of the new Duties. This, however, is not wholly correct. When these commenced, there were levied under Provincial Acts (besides specific duties) a tax of ten per cent. on articles from the United States;—a Duty of 1s 3d. per gallon on the superior, and 9d. on smaller Wines;—1s. per gallon on Brandy and Gin;—and 3 & 3-4 per cent. on almost all other articles now taxed by Parliament. In the Session of 1826, a desire to avoid interference with these Acts, led to an alteration of our Revenue Laws; by which, with the exception of Wines, all Foreign Articles have ever since been exempt from Provincial Duties. Considering what otherwise these last would have produced, and the increase of Commerce even then manifest, the Committee cannot estimate the additional Revenue derived from the Imperial Duties, higher than one fourth of their gross *annual* produce.

In the same Session, commenced the remonstrance of the Assembly against the appropriation of this Revenue towards the charges of the Custom-House Establishment.—Till then the principle solemnly declared by the 18th George III, had been, with few exceptions, strictly adhered to. The whole proceeds levied under 4 George IV. chapters 45 and 78, were regularly paid into the Provincial Treasury—and if the *abstract* right of Parliament thus to tax the Colonist, was sometimes questioned, the objection was borne down by the weight of the accompanying benefits. But when, without consulting this Legislature, instructions were received from the Board of Customs to detain and appropriate

nearly one half these Duties to the maintenance of its own Officers, who were neither accountable to nor under the controul of the Assembly, it became an imperative duty to oppose the innovation. Entrusted with Rights of too high and sacred a character to be surrendered by silence, the House conveyed, in firm and respectful terms, to His Majesty's Government, their complaint against the intended *infringement of the Constitutional Rights of the Assembly*---and asserted, in distinct terms, *that no other Authority than this Legislature can legally direct the Collector of His Majesty's Customs to pay over the duties levied under the new Statutes to any Person but the Treasurer of the Province.* The Address, on this subject, was answered by a proposal, on the part of the Lords of the Treasury, communicated to the present Assembly in 1827. In this, after referring to the opinion of His Majesty's Law Officers, *that the changes of collecting the Duties might legally be deducted from their gross Produce,* and after stating that the rates of Salary then payable were only fixed *provisionally,* until a fuller Report on the subject---their Lordships proposed, as a temporary arrangement, that three-fourths of the average amount of duties for three years should be paid to the Colonial Treasury, and the remaining produce be applied in payment of the assigned Salaries. That proposition was deliberately discussed in this House, and answered by an Address---wherein---after testifying in warm terms their gratitude for the removal of the former restrictions, and for the benefits produced by the abolition of Fees on the Coasting and Foreign Trade---this House declared that *the removal of the Restrictions and Abolition of the Fees, ought not to impose any additional burthen on the Mother Country;* yet asserted, *with all deference and respect, but firmly and distinctly, that the Duties imposed by the Imperial Parliament do of right belong to, and are by the Statutes placed at the sole disposal of the Colonial Legislature, and that their appropriation can originate only in this House.* The House further represented---that a deep sense of the important trust committed to them, precluded their assent

to the arrangements under which the Duties had been retained and paid to the Custom-House Officers; but expressed a willingness, by an Act of the Assembly, to grant to His Majesty, out of the Duties of Customs, a sufficient sum to defray the just and reasonable expense of that Department; and suggested their desire, that the Salaries might be proportioned to the limited Provincial Revenue, and to the allowances of our own Officers: and also that the Officers of the Customs should account for these Duties to the Legislature.

This Address was forwarded by His Excellency the late Governor; but remaining unanswered at the last Session, this House decided for the present not to adopt any measures for altering the system of Revenue, but declared *that the House held the Officers of the Customs personally responsible for the sums retained and applied, in payment of the Salaries and Expenses of the Department.*

After this detail, necessarily protracted, of the nature, effect and operation of the Imperial Statutes—the Committee trust that the Message received, during the present Session, from His Excellency the Lieutenant-Governor, will be more readily understood. It conveys the *result* of the deliberations of the Lords of the Treasury, upon the various representations from the Colonies on the subject of the Customs—and being intended to apply to all of them does not, on that account perhaps, answer explicitly the Addresses from this Legislature: although the Committee feel that it would have been more desirable that, as formerly, a Copy of the Treasury Minute had been communicated to the House, rather than an abstract of its contents. It appears then, in this Message to be distinctly avowed, that, “*it was no part of their Lordships intention, nor is it proposed, that, in consequence of the abolition of Fees, a larger charge for Officers Salaries should be imposed on the Colony,*” and on this principle their Lordships require, that as *Relief* to the Colonies should not create an additional and unreasonable burthen on the *Revenue in England.* *The Colonies should either acquiesce in the deduction, from the Duties, of the adequate Salaries*

now fixed for the Officers; or should make a permanent provision for the Officers to that amount. There being no Schedule with the Message, shewing what those adequate salaries are, that are said to be "now fixed for the Officers," and "must be admitted to be moderate," the Committee cannot ascertain on what Scale they are settled, or what proportion they bear to the required Duties, or to the allowances of Provincial Officers. They are equally in the dark as to the numbers or stations of the Custom-House Officers; and can only conclude that a considerable reduction has been made in the whole Establishment, by comparing the sum requested, with the amount hitherto annually retained;—the difference being nearly L3000 of saving to the Province. The Schedule accompanying the Message specifies L8301 3 8 sterling, as the now fixed allowance for the Customs, of which L1870 14 8 is to be provided by the Crown, and the remainder, being L6430 9s. sterling, by the Province; the excess of this sum over L5800 19 1, [stated by their Lordships to be the average of Fees for the three years, ending 5th Jan. 1826,] the Committee presume, was the average of the *Naval Officers Fees* during the same period. As these Fees then ceased, and the Committee find them noticed in no other place, they must therefore have been taken into the computation their Lordships have made of the *annual burthen* which the abolition of Fees removed at the close of 1825.

On the point most strenuously insisted on by this House—*Its sole right to appropriate all duties, taxes and impositions, levied from the people of this Province*, the Message is wholly silent—either from an acquiescence in that Position, or a desire to waive its discussion. The Committee incline to the opinion that their Lordships have conceded it. But whether they have or have not admitted this *Right*, it is manifestly one which this House ought not, under any circumstances, to compromise or relinquish. In other respects the Message appears to the Committee founded on fair and reasonable principles—and, on many points, deserving of the favourable consideration of this House.

The Difficulties attending the acceptance of the Proposal are the following—

**FIRST**, and in importance far beyond all others, is the Risk lest, by acquiescing in the Plan submitted, the right and privilege just referred to, in regard to taxation—and the appropriation of Duties,—should be impaired in the least point. This risk can only be guarded against by the most distinct and full declaration of the *right* to the *whole* duties, and to the sole disposal thereof.

**SECONDLY**. The Mode of granting the Salaries— Under other circumstances the Committee would long hesitate before they advised a relinquishment of any restraint the Assembly possesses over Public Officers. In this Province none, except the Judges, are permanently provided for; and these only from the necessity of securing their independence. All others, and even the Judges for their payments, depend on the Annual Enactments of this Legislature—But the case is different in respect to the Customs. The Fees were established by Acts of Parliament over which we had no controul; and were allowed by Officers in the Mother Country equally independent of the Assembly. This Legislature has it not therefore in its power to render the Officers of the Customs dependent on it for their yearly allowances; and perhaps, in reference to their other duties, it is not just that they should be so dependent. The only mode therefore of qualifying the permanent character of the required provision is,—to make it co-existent *only* with the *duties* from which it is to be derived.

**THIRDLY**. The heavy increase which the Salaries will make to the Civil List. This objection is doubtless deserving of great weight—and not lightly to be overlooked. The Fees, when levied, were paid by individuals—and, to a great extent, fell on those who were not inhabitants. The Salaries are to be paid out of the Revenue arising from the *consumption* of the taxed articles in the Province.

It is only by a comparison of the advantages resulting from the New System, with the inconvenience of a great and disproportioned Civil List, that the choice must be decided; and if made, as the Committee pre-

sume it should, on the ground of the preponderance of benefits, the burthen will have this further alleviation, that—by assuming it *now*—an important discussion is quieted, and any future increase in the expense of the Customs effectually prevented.

On the whole subject, the Committee have agreed in accordance with the Address of 1827, to recommend, as follows—

1st. That an Act of the Assembly be passed for granting to His Majesty, in lieu of all Fees, &c. at the Customs, the sum of £6430 9s. sterling, annually, to defray the expense of the whole Establishment. This sum to be paid out of the Treasury quarterly, in such monies as are usually paid thereat, and to the persons appointed to receive it—and out of the proceeds of all Duties levied on Foreign Imports under the Imperial Acts, but *not* from any other portion of our Revenue. That the balance retained by the Custom-House Officers be granted as a free gift to His Majesty.

2d. That the Bill contain the most express Declaration of the Right of this Assembly to the sole disposal of the Duties; and also Provisoes to compel the due payment of the Produce, and the rendering of the Accounts; also to secure the accountability of the Officers for the Duties, in the same way as Officers of the Provincial Revenue are liable thereto.

3d. That a suspending clause be added till His Majesty's Assent be obtained.

In the method thus recommended, the Committee perceive a fair and reasonable acquiescence with the proposals of their Lordships, and a due adherence to the Principles on which the Addresses from this House proceeded:—a great saving on the present salaries is effected—and the rights and privileges of the House preserved unimpaired. At the same time, there will be manifested, on the part of this Colony, a deep and gratefully expressed sense of the benefits derived from His Majesty's Paternal Government;—and full confidence in its Justice.

The Committee further suggest, that a scale of Salaries and Allowances should accompany the Bill, if pas-

sed, to England; in order that His Majesty's Government may consider thereof, and that the Allowance granted by the House may plainly appear to exceed what is necessary to pay adequate Salaries to the present Officers, and to any others which the extension of the Warehousing System may require. A Table marked D, containing such Scale—is herewith submitted for this purpose :—although the Committee do not desire to interfere with the Salaries of the *present* Principal Officers of the Customs at this Port, since it may well be considered that they received their allowances in lieu of the Income they enjoyed from Fees prior to the passing of the Statutes which abolished them.

The Committee now beg leave to call the attention of the House, to the *Effect* of the Imperial Acts on the Trade of Halifax,—and to some practical difficulties experienced in their operation. For this purpose the Statement herewith, marked F, received from the Merchants is in the first place referred to. Its details on the subject of the Currency—the mode of paying the Duties in Doubloons or Silver at the now stated prices—the increased charge thereby on those Provincial Duties which are received at the Custom-House, the loss arising from the immediate payment of Duties on Articles taken out of the Warehouse—and other subjects—appear to merit the particular attention of this House. If the House decide to accept the proposal of the Lords of the Treasury, then the Committee would suggest, that this Legislature do so change its own system of Revenue, as to impose on Foreign Produce, Duties equivalent or superior to those levied under the Acts of Parliament; and that, in order to have those Duties wholly collected by the Provincial Officers, an application be made to His Majesty's Government, to repeal or suspend the operation of the Provisoes in the 11th section of 6 Geo. IV. ch. 114, which render Provincial Duties receivable at the Customs. To obtain such alteration, the Committee conceive it would only be necessary to provide, that the Officers of the Customs shall have satisfactory evidence that those Duties are paid, or effectually secured. This measure will enable the Mer-

chant to avail himself of the privilege of giving Bond, for the Duties on Articles imported or taken from the Warehouse;—thus securing a credit which in a country where Capital is limited, is of great importance: The Duties will be paid to our *own* Officers, who have given Bonds for their conduct and payments: The amount will be received in Provincial Currency;—thus securing the stability of the Treasury Notes at their nominal value, and remedying the great loss and inconvenience, arising from the present mode of paying Duties only in Doubloons;—and further, the Customs Officers will be relieved from the heavy charge and responsibility, under which they now labour; and will partly avoid the necessity of accounting to the Province.

Again, by the first of the Imperial Statutes, many articles—necessary for or which could be used in our Manufactories—are burthened with Duties that, in a great measure, preclude their Importation; yet, by the Act of the last year, many of these articles may be imported hither, Duty free, if brought from a Warehouse in England. It is evident, from this Statute, that the benefit of British Shipping was its decided intention; and the course of Trade hence to South-America and to Europe, is such, that many Vessels would immediately be employed on these voyages, were it not that they are prohibited by the expense and detention in England for the purpose of Warehousing and Re-shipment. This is manifest from the Statement E herewith of the expenses on a Vessel which performed such a voyage. It therefore *seems* expedient, that this House should apply for the adoption of some measure by which the needless charge of landing and relading a Cargo in England may be avoided, and the advantages of so important a carrying Trade be realised: and it appears more necessary when it is remembered, that some Articles, particularly Hemp now beginning to be extensively manufactured, cannot be put on shore without the greatest risk of damage.

Further—to give employment to Capital, and to add to the productive Labor of the Province—it has been repre-

sented that many articles might be manufactured here; were the Duties on the Raw Materials reduced or repealed:—and the Committee trust that this subject may be connected with any application for Commercial relief.

There remains another point, to which the Committee would turn the attention of the House, it being allied to the general subject under consideration. They refer to the old Crown or King's Duties so called—chiefly levied by virtue of the Statute 4 Geo. III, chapter 15. The existence of this Impost has been long complained of; and some insist that it was repealed by force of the Statute of 18 Geo. 3d. The amount collected under it in this Province is but small, amounting in 1826 to L1980 10s. 5d. in 1827 to L2540 8 04 and in 1828 to L.2031 14s 3d. sterling. The same objections apply to these duties, on the ground of principle, as have been already urged in regard to the new Acts; and their collection and appropriation can never be looked on in a Colony with approbation. They form the only remnant of a System that has disappeared, and are too trifling in amount to merit being preserved. The Committee therefore submit the propriety of an application for their discontinuance.

In concluding this Report, the Committee have agreed, and so directed the Chairman to report the draft of a Bill, framed upon the principles above stated; and, if it should pass, they recommend that Addresses be transmitted—to pray His Majesty's Gracious Assent thereto—to explain the grounds on which the House pass the Bill, and grant the Provision required by the Lords of the Treasury,—and further, for promoting our Commerce and the encouragement of Manufacturing Industry—to pray for such of the suggested alterations and relief as the House may approve of. All which is humbly submitted.

BY ORDER OF THE COMMITTEE,  
 CHARLES R. FAIRBANKS,  
*Chairman.*

Halifax, 23d March, 1829.

## STATEMENT A.

AN ACCOUNT of Duties collected at the Custom-House, under 4 Geo. IV, chapters 44, 45, and 77, and paid into the Treasury from 16th August, 1822.

STERLING.

| Quarter ending. |                                                                             | Duties collected. | Amount paid in | Tonnage Duties | Colonial Duties collected | Yearly Amounts |
|-----------------|-----------------------------------------------------------------------------|-------------------|----------------|----------------|---------------------------|----------------|
|                 |                                                                             | £ s. d.           | £ s. d.        | £ s. d.        | £ s. d.                   | £ s. d.        |
| 1822.           | 10th October .. .. .                                                        | 1224 15 8½        |                |                | 6 11                      |                |
|                 | retained                                                                    | 660 7 4½          | 564 8 4½       |                |                           |                |
| 1823.           | 5th January .. .. .                                                         | 275 9 8           |                |                | 13 13 2                   |                |
|                 | retained                                                                    | 33 5              | 242 4 8        |                |                           | 806 18 ½       |
|                 | 5th April .. .. .                                                           | 304 10 2½         | 304 10 2½      |                | 17 3 14                   |                |
|                 | 5th July .. .. .                                                            | 778 6 10½         | 778 6 10½      |                | 28 7 ½                    |                |
|                 | 5th October. 4 Geo. IV, ch. 77, in operation, including £20 duty on Bottles | 2000              |                | 156 11 2½      | 19 8 10½                  |                |
|                 | retained                                                                    | 118 8             | 1881 12 5½     |                |                           |                |
| 1824.           | 5th January .. .. .                                                         | 689 8 3½          |                | 188 16 3½      | 54 7 14                   |                |
|                 | Add retained, Only Son Refunded Sundries £466 11 9                          | 207 7 ½           | 846 8 11       |                |                           | 3805 18 5½     |
|                 | 5th April .. .. .                                                           | 631 6 10½         | 631 6 10½      | 183 19 5½      | 62 15 10½                 |                |
|                 | 5th July .. .. .                                                            | 2378 13 9½        |                | 584 11 9       | 63 17 8                   |                |
|                 | Barrington<br>Liverpool                                                     | 17 9½             |                |                |                           |                |
|                 | 10th October .. .. .                                                        | 3020 12 5½        | 2380 2 ½       | 677 6          | 105 6 6                   |                |
|                 | Less repaid Contractor on Flour                                             | 104 5             | 2916 6 5½      |                |                           |                |
| 1825.           | 5th January .. .. .                                                         | 926 3 4½          | 926 3 4½       | 306 8 6        | 16 16                     | 6903 18 9½     |
|                 | 5th April .. .. .                                                           | 648 5 3           | 648 5 3        | 209 19         | 9 6 7½                    |                |
|                 | 5th July .. .. .                                                            | 2947 7 8½         | 2947 7 8½      | 733 13 1½      | 149 5 2                   |                |
|                 | 5th October .. .. .                                                         | 2395 19 10        | 2395 19 10     | 440 8 1½       | 55 10 9                   |                |
| 1826.           | 5th January .. .. .                                                         | 2041 13 5½        |                | 550 16         | 36 8 14                   |                |
|                 | Wheat, Guysborough                                                          | 53 2 9½           | 2099 16 3½     |                |                           | 8091 9 0½      |
|                 |                                                                             |                   |                | 4032 3 11      | 636 6 10½                 | 19607 19 4½    |
|                 |                                                                             |                   |                |                | 4032 3 11                 | 4668 10 9½     |

True Revenue produced by Imperial Duties on Foreign Produce £14939 8 6½

## STATEMENT B.

AN ACCOUNT of the Annual Income of the Officers of the Customs, for the Years 1823, 1824, and 1825.

| Description of Office.                                | Income<br>1823 | Income<br>1824 | Income<br>1825      |
|-------------------------------------------------------|----------------|----------------|---------------------|
| <b>HALIFAX.</b>                                       |                |                |                     |
| Collector                                             | 2103 5 9½      | 2408 10 3      | 2603 16 10½         |
| Comptroller                                           | 889 15 7½      | 1005 14 5½     | 1091 9 11½          |
| Waiter and Searcher                                   | 276 11 8½      | 300 2 10½      | 375 1               |
| do do                                                 | 276 11 8½      | 300 2 10½      | 375 1               |
| Tide Surveyor                                         | 134 14 5       | 134 14 5       | 134 14 5            |
| do do                                                 | 134 14 5       | 134 14 5       | 134 14 5            |
| Tidesman                                              | 83 1 1         | 83 1 1         | 83 1 1              |
| do                                                    | 83 1 1         | 83 1 1         | 83 1 1              |
|                                                       | 998 15 10½     | 4450 1 6½      | 4880 19 10          |
| <b>OUT BAYS. Preventive Officer and Sub-Collector</b> |                |                |                     |
| Liverpool                                             | 173 19 7       | 228 14 11      | 196 9 8             |
| Lunenburg                                             | 130 13 11      | 161 17         | 163 6 1             |
| Shelburne                                             | 76 11 8        | 79 17 5        | 75 7 7½             |
| Yarmouth                                              | 265 19 4       | 244 14 4       | 215 17 9            |
| Barrington                                            | 119 12 10      | 107 18 3       | 130 5 4             |
| Argyle                                                | 48 4 1         | 40 0 8         | 53 5 6              |
| New Edinburgh or Weymouth                             | 52 4 6         | 58 3 10        | 57 3 9              |
| Annapolis                                             | 143 14 8       | 194 19 10      | 179 6 4             |
| Cornwallis                                            | 100 19 11      | 77 17 9        | 80 15 3             |
| Windsor                                               | 150 7 6        | 216 0 10       | 267 0 4             |
| Digby                                                 | 55 13 2        | 84 11 2        | 68 4 3              |
| Douglas                                               | 144 9 2        | 118 19         | 137 7 3             |
| Pictou                                                | 447 19 9       | 539 4 6        | 463 13 3            |
| Parraborough                                          | 42 7 4         | 49 1 6         | 43 3 2              |
| Cumberland                                            | 87 2 7         | 54 12 7        | 71 11 6             |
| Guysborough                                           |                | 85 12 4        | 103 18 10½          |
| Kempt District                                        |                | 51 0 2         | 48 14 11            |
|                                                       | 2040           | 2433 6 1       | 2355 16 9           |
| Less one half included in Collector and Comptroller   | 1020           | 1219 3 ½       | 1177 18 4½          |
| Whole Amount Out Bay Fees                             | 1020           | 1219 3 ½       | 1177 18 4½          |
| do do at Halifax                                      | 998 15 10½     | 4450 1 6½      | 4880 19 10          |
| Whole charges for Fees                                | 5001 15 10½    | 5669 4 6½      | 6058 18 21          |
| <b>Total of 3 years</b>                               |                |                | <b>£16729 13 7½</b> |

Annual average £5576 12 10½  
Add yearly Estimate of Naval Office Fees 900 0 0

Amount of Total Fees of Customs, and Naval Office yearly £6477 12 10½

**MEMO.**—One half of the Amount of the Out Bay Fees transmitted to the Collector for his and the Comptroller's use, by virtue of an order from the Right Honorable the Lords Commissioners of His Majesty's Treasury, 23d December, 1818, No. 1, and the Honorable Board of Customs, 12th January, 1819, and included in their several accounts as above stated.

CUSTOM-HOUSE, HALIFAX, 12th MARCH, 1827.

T. N. JEFFERY, COLLECTOR.  
J. WALLACE, COMPTROLLER.



## STATEMENT D.

An ACCOUNT of yearly Fees and Salaries, received by the Officers of Customs, and of the Sums proposed by the Committee to be allowed to the respective Officers who may be hereafter appointed.

| PORT                    | OFFICE                                | FEES IN 1825. |      |     | SALARIES in 1825 |      |     | PROPOSED SALARIES |
|-------------------------|---------------------------------------|---------------|------|-----|------------------|------|-----|-------------------|
|                         |                                       | Currency.     |      |     | Sterling.        |      |     | Sterling.         |
| MALIFAX,                | Collector                             | 2603          | 16   | 10½ | 2000             |      |     | £9.00             |
|                         | Comptroller                           | 1091          | 9    | 11¼ | 1000             |      |     | 450               |
|                         | 2 Waiters and Searchers               | 750           | 2    |     | 800              |      |     | 560               |
|                         | Warehouse Keeper                      |               |      |     | 300              |      |     | 180               |
|                         | 3 Clerks                              |               |      |     | 600              |      |     | 550               |
|                         | Extra Clerks                          |               |      |     | 91               | 10   |     | 100               |
|                         | 2 Tide Surveyors                      | 269           | 8    | 10  | 306              | 6    |     | 240               |
|                         | 1 Locker                              |               |      |     | 74               | 18   |     | 75                |
|                         | Extra do                              |               |      |     | 89               | 8    |     | 60                |
|                         | 2 Boatmen                             |               |      |     | 146              | 8    |     | 100               |
|                         | 7 Tidesmen                            | 83            | 1    |     | 395              | 16   |     | 350               |
|                         | Surveying Officer                     | 83            | 1    |     | 35               | 11   | 6   | 40                |
|                         | C. BRETON.                            | Collector     | 400  |     |                  |      |     |                   |
| Comptroller             |                                       | 250           |      |     | 605              | 14   | 34  | 200               |
| Sub. Collector, Arichat |                                       | 200           |      |     |                  |      |     |                   |
| Back Pay to Mr. Leonard |                                       |               |      |     | 97               | 12   | 10¼ | 225               |
| PICTOU                  | Sub. Collector                        | 231           | 16   | 7½  | 200              |      |     | 120               |
|                         | Windsor Do                            | 133           | 10   | 2   | 150              |      |     | 225               |
|                         | Liverpool Do                          | 98            | 4    | 10  | 200              |      |     | 220               |
|                         | Yarmouth Do                           | 107           | 18   | 10½ | 200              |      |     | 150               |
|                         | Lunenburg Do                          | 81            | 13   | ¼   | 150              |      |     | 90                |
|                         | Annapolis Do                          | 89            | 12   | 2   | 120              |      |     | 120               |
|                         | Digby Do                              | 34            | 2    | 4   | 120              |      |     | 100               |
|                         | Douglas Do                            | 68            | 13   | 7½  | 120              |      |     | 90                |
|                         | Guyborough Do                         | 51            | 19   | 5¼  | 120              |      |     | 90                |
|                         | Shelburne Do                          | 37            | 13   | 9¼  | 100              |      |     | 90                |
|                         | Barringtona Do                        | 65            | 2    | 8   | 100              |      |     | 100               |
|                         | Argyle Do                             | 26            | 12   | 9   | 100              |      |     | 90                |
|                         | New Edinburgh or Weymouth             | 28            | 14   | 4½  | 100              |      |     | 90                |
|                         | Cumberland Do                         | 21            | 11   | 10  | 100              |      |     | 90                |
|                         | Cornwallis Do                         | 40            | 7    | 7½  | 120              |      |     | 140               |
|                         | Kempt District Do                     | 24            | 7    | 5   |                  |      |     | 65                |
|                         | Contigent Expenses, Viz. Fuel         |               |      |     | 180              | 19   | 9½  | 22                |
|                         | Postage, Stationary, Printing, &c.    |               |      |     |                  |      |     |                   |
|                         | Superannuation to Mr. Bond from April |               |      |     | 65               | 2    | 2¼  |                   |
|                         | Fees Currency £                       |               | 6058 | 17  | 2¼               | 8915 | 16  | 11¼               |
|                         |                                       |               |      |     |                  |      |     | Sterling          |

Some of the Out-Bay Officers are Collectors of Provincial Duties, for which they are allowed ten per Cent. of the Money paid into the Treasury.

## STATEMENT E.

*MEMO. Of Expenses incurred by calling at a Port in the United Kingdom, to Warehouse and Re-ship a Cargo of Foreign Goods—vessel 170 tons burthen—Port of Plymouth.*

|                                                               |           |
|---------------------------------------------------------------|-----------|
| Entries, Warrants, Bonds, Clearance, &c. at Custom-House      | £5 0 6    |
| Labourers, on Shore, Warehousing and re-shipping Cargo        | 12 16 0   |
| Cooperage cargo £4 16s 10d, Suttapool and Quay Dues £6 3s 8d. | 11 0 6    |
| Attendance of Custom House Officers, extra hours              | 7 15 0    |
| Warehousing rent, 190 tons Merchandise 1 month                | 25 6 3    |
| Agents' Commission on value £2250 at 1 per cent               | 22 10 0   |
| Pilotage in and out £5 4s. Lights and Harbour duty £9 8s 3d.  | 14 12 3   |
| Labourers on board discharging and loading                    | 8 0 6     |
| Supercargo's expense on Shore                                 | 7 14 4    |
|                                                               | £114 15 9 |

|                                                                                    |        |
|------------------------------------------------------------------------------------|--------|
| Additional Insurance on Vessel and Cargo, for calling at a Port in England, Vessel | 45 0 0 |
| £2250, cargo £2250—£4500, at one per cent                                          | 60 0 0 |
| Delay of vessel half month, including Wages, Provisions &c.                        | 60 0 0 |

Sterling £219 15 9