



A
GUIDE
TO THE
BUSINESS
OF THE
CUSTOM-HOUSE AND HARBOUR
OF
MONTREAL,
CONTAINING
AN ACCURATE TARIFF—DIRECTIONS FOR ENTERING AND CLEARING SHIPS AND
MERCHANDIZE—COPIOUS FORMS OF ENTRIES—HARBOUR DUES—STEAM-
BOAT FREIGHTS—MERCHANTS' CHARGES—CANAL TOLLS—
RATES OF STORAGE, &c. &c.

MONTREAL:
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PREFACE.

If there be any place requiring a Customs Consolidation Act, it is the Province of Lower Canada. To the complicated nature of our Duties, every merchant in the town will bear testimony, and if this be insufficient, let the forms of Entries which are now published stand on record as evidence of the fact.

In the first place we have two systems of duties. Those levied under the authority of Imperial Acts, and those levied by the Provincial Legislature. The former first engage our attention, and it may be well to enquire whether they cannot be simplified without interfering in any way with the intention which the Imperial Legislature had in view in imposing them.

The object of the Crown duties is two-fold. Their first and principal purpose is that of raising a revenue, their second that of favoring the trade between Great Britain and this Colony.

As far as the Crown duty on Spirits is concerned we have nothing to object to. It is levied in the simplest way the nature of the case admits, namely, at so much per gallon, the only difficulty arising from the difference between currency and sterling. This difficulty can scarcely be avoided while the Crown continues to hold a controul over certain duties for the regulation of trade, inasmuch as there are almost as many different currencies as there are colonies; hence, a different act would be necessary for every one—a task which it would be unreasonable to impose on the Imperial Legislature.

Such is the state of the Spirit duties, and we cannot see any reason why the Wine duties cannot be assimilated thereto.

In the first place, the 10s. Crown duty gives more trouble than it is worth. In three years we have not imported 6000 tuns of Wine, so that the average amount of the 10s. duty is about £1000 a-year, and last year it amounted to less than £1300. Now when we consider the trouble it gives to the Custom House Officers, the expence of its collection, and the loss of time to the Merchants in passing the entries, we think we shall find many to join us in a desire to see it given up; and we are convinced that a representation to the proper authorities at home, stating the above facts would be successful.

The duty on Wines from the place of growth is more important. It is however rather a protecting than a revenue duty, it amounts to something over 6d. $\frac{1}{2}$ gallon, and entries would be materially facilitated and simplified, were it to be changed thereto.

The next duty which we shall notice is the duty of $7\frac{1}{2}$ $\frac{1}{2}$ cent. which is not levied when it amounts to less than the previous duties, hence it is only chargeable on Wines of a very high price, such indeed as seldom come to this Colony. The revenue and the protection also which it affords, must be next to nothing, hence its only effect is to give all parties trouble and to increase the expences of collection. No injury could occur from its immediate abolition.

The next duty which we are called upon to notice is the further duty of £7 7s. $\frac{1}{2}$ tun on Wines from Great Britain in Foreign bottles, and on Wines from the place of growth in Foreign or British bottles—the latter being accounted foreign when from foreign places. We are ignorant of the object of this duty, unless it be an additional protection to the English glass manufacturer. If such be the object, and if it be deemed desirable to continue it, let an additional duty of 6d. be levied in its place; that is, converting the previous Crown duty of 6d. into 1s. on Wines in foreign bottles. However, when we consider that all the bottled Wines imported into Canada do not exceed 30 tuns, consequently that the duty we are speaking of does not amount to £220 sterling, it must be confessed that there is little object in its retention, especially when the glass manufacturer of the United Kingdom has a direct protection of 1s. $\frac{1}{2}$ dozen. We compute all the bottled Wines imported at about 3000 dozen. Supposing they are all in foreign bottles, the duty of 1d. would only amount to £150, but it must be evident that a large portion is in British bottles from the United Kingdom, which are free from both the above duties, hence our sums of £220 and £150 are too large by perhaps one third or one half.

By thus simplifying the duties on Wines, let the reader look at our forms of entries and observe how many deductions, additions and calculations would be spared; and then let him say if all have not an interest in some judicious scheme of consolidation.

In the next place, let us call attention to our Provincial acts. The Provincial duties computed in currency are levied on the authority of three acts, viz. the 33d, 35th and 55th of George III. Hence we have three lines of figures when one would answer. This is not all, we have three terms of payment, three bonds are to be filled up and signed, and in every way three times the work, which would otherwise be necessary, has to be done. Let us therefore hope that an act of the 5th of

William IV. (1835,) will "consolidate" the 2d., 1d., and 3d. into a single 6d. payable in one bond at the average of the credit now given.

With these reforms, which we think neither the Imperial nor the Provincial Legislature would refuse to a proper representation emanating from our Board of Trade, entries, now so complicated, would be reduced to one line on Wines from the Mother Country, and to two lines—one small calculation—and two additions, on Wines from place of growth, thus:—

FROM THE UNITED KINGDOM.	
20 pipes Madeira 2200 galls.	
3 4/7 cent. off... 66	
2134 @ 9d.	£80 0 6

AND FROM PLACE OF GROWTH.	
20 pipes Madeira 2200 @ 6d. £55 0 0	
Add 2-13ths.....	8 9 3
Less 3 4/7 cent. 66	63 9 3
2134 @ 9d.	80 0 6
	£143 9 9

Thus saving Declaration and several lines of figures, together with calculations and additions.

In the case of Bottled Wines it would save to all parties nine-tenths of the trouble—of course reduce the expense of collecting the duties, and as we have seen, defeat not one single object contemplated by the Acts under which the duties are levied.

MONTREAL, May 15, 1834.

A GUIDE, &c.

TARIFF OF LOWER CANADA AND ABSTRACT OF THE LAWS OF THE CUSTOMS RELATING TO THE COLONIES.

SPECIFIC DUTIES PAYABLE AT THE PORTS OF CANADA.

Wine.—In Wood, from the United Kingdom.				Currency.			
Sterling.		Currency.		Sterling.		Currency.	
Madeira, per tun	£ 0 10 0	p. g.	£0 0 9				
French, do			0 0 6				
All other Wines, do.	0 10 0		0 0 6				
And further on all							
Wines* per cent.	7 10 0						
—In bottles.—If bottled in the United Kingdom, the same duty as in Wood.							
But not bottled in the United Kingdom, an additional duty† per tun.							
And for every dozen	7 7 0						
of bottles†	0 1 0						
—In Wood from Gibraltar or Malta, the same duty as Wine in Wood from the United Kingdom.							
—In bottles—the same duty as Wine in bottles from place of growth.							
—From place of growth, in Wood.							
Madeira, per tun.	7 0 0	p. g.	0 0 9				
All other Wines, do.							
(except French)	7 0 0		0 0 6				
And further* per cent	7 10 0						
In bottles, a further duty† per tun.	7 7 0						
And every dozen of bottles†	0 1 0						
Spirits.—From the U. Kingdom or the B. Colonies.							
Brandy, Foreign, p. g.	0 1 0		0 0 6				
Geneva, do do	0 1 0		0 0 6				
Cordials, do do	0 1 0		0 0 6				
Rum, do do	0 1 0		0 0 6				
Rum, B. P. do	0 0 6		0 0 6				
Whiskey, British, do	0 0 3		0 0 3				
Do. Foreign, do	0 1 0		0 0 6				
—Molasses, per gallon							
And further, if Foreign, per cwt.	0 3 0						
—From place of growth.							
Brandy, and all Spirits, per gallon	0 1 3		0 0 6				
Coffee.—From the U. K. and B. C. per lb.							
If Foreign, per cwt.	0 5 0	per lb.	0 0 2				
Cocoa.—Foreign, per cwt	0 5 0	per ct.	2 10 0				
Do B. P. do ct.			2 10 0				
Sugar.—Refined, British or Colonial, per lb.							
Do. Foreign,* per ct.	20 0 0	per lb.	0 0 1				
Muscovado, B. P.			0 0 0½				
Do. Foreign, per cwt.	0 5 0		0 0 0½				
Pimento.—B. P. from the Colonies, per lb.							
From the U. K. per ct.	0 0 0½	per ct.	2 10 0				
Teas.—Hyson, per lb.							
Bohea,			0 0 6				
All other sorts			0 0 2				
Tobacco.—B. M.							
Foreign, do.* per ct.	20 0 0	per lb.	0 0 3				
Leaf,*	20 0 0		0 0 2				
Snuff.—B. M.							
Foreign,*	20 0 0		0 0 4				
Playing Cards—B. p. pk.							
Salt,§ per minot			0 0 2				
			0 0 4				
All other goods, wares or merchandise, per ct.							
		per ct	2 10 0				
And upon certain goods, wares and merchandise, being of Foreign produce or manufacture.¶							

AD VALOREM DUTIES.

At £7 10 per Cent.

Alabaster, Anchovies, Argol, Anniseed, Amber, Almonds.

Brimstone, Botargo, Boxwood.

Currants, Capers, Cascacoo, Corks, Cinnabar, Cummin-Seed, Coral.

* This further duty is only charged when its amount, if any, shall exceed the amount of the previous duties, in which case the excess is payable, 3 and 4 Wm. IV. cap. 59, sec. 11, but this is not likely to occur, except with very high priced articles, it may therefore be considered as merely nominal.

† This further duty will in every case exceed the previous duty, the excess will therefore be charged, the amount payable cannot, however, be shewn by Table, and it will vary in every case according to the value of the article.

§ The duty is drawn back if the Salt be shipped for the use of the Fisheries in the lower parts of the Province.

|| See the exception in the "Table of Free Goods," under the Provincial law.

¶ Upon some of these goods as are liable to the Provincial duty of 2½ per cent. that duty is payable under the Provincial law, but its amount is deducted from the payment made under the 3 and 4 Will. IV., c. 59.

Dates.
 Essence of Bergamot, Lemon, Roses, Citron,
 Oranges, Lavender, Rosemary—Emery stone.
 Fruit, preserved in Sugar or Brandy—Figs.
 Honey.
 Juniper Berries.
 Iron in bars, Unwrought and Pig Iron, Incense
 of Frankincense.
 Lentils, Lava and Malta stone for building.
 Marble, rough and worked, Mosaic work, Medals,
 Musk, Macaroni.
 Nuts, of all kinds.
 Oil of Olives, of Almonds, Orris Root—Ostrich
 Feathers, Ochres, Orange Buds and Peel,
 Olives.
 Pitch, Pickles in jars and bottles, Paintings, Punk,
 Pozzolana, Pumice Stone, Parmesan Cheese,
 Pickles, Pearls, Prints, Precious Stones, (except
 Diamonds.)
 Quicksilver.
 Raisins.
 Sausages, Sponges.

Tar, Turpentine.
 Vermillion, Vermicelli.
 Whet Stones. At £30 per cent.
 Clocks and Watches.
 Leather Manufactures, Linen.
 Musical Instruments.
 Wires of all sorts.
 Books and Papers.
 Silk Manufactures.
 At £20 per cent.
 Glass and Manufactures of Glass.
 Soap.
 Sugar Candy, Refined Sugar.
 Tobacco, manufactured.
 Cotton Manufactures.
 At £15 per cent.

Goods, Wares or Merchandise, (being foreign)
 not otherwise charged with duty, and not here-
 in declared to be free of duty, 3 and 4 Wm. IV.,
 cap. 59.

TABLE OF FREE GOODS.

*By the Provincial Acts 53 Geo. III. cap. 11, sec. 5 and 8—55 Geo. III. cap. 2, sec. 4
 59 Geo. III. cap. 17, sec. 1.*

Apparel, for private use.	Grain of all kinds	Potatoes	Seeds
Beef, salted	Horses	Packages containing	Skins*
Butter*	Hogs	goods	Tar*
Barley	Honey*	Rice	Turpentine*
Beans	Hemp	Rye	Wheat
Cattle	Indian Corn	Rosin	
Cheese*	Live Stock	Household Goods and necessaries of all kinds, which any person or persons coming into this Province, for the purpose of actually settling therein, shall import or bring with them for their own use, and for the use of their families.	
Fish, salted†	Oats		
Fish Oil†	Oil, (Fish Oil)†		
Flax‡	Pork, salted		
Flour	Pease		
Furs*	Pitch*		

NOTE.—Some doubts exist concerning the duty on Hides. The question is, whether they are free under the general denomination of Skins, or whether they are liable to 2† 4‡ cent. as Goods, Wares and Merchandise; the Collector at St. Johns has lately admitted them without duty, under the former interpretation.

FREE GOODS OF FOREIGN PRODUCTION.

*By Imperial Act 3 and 4 Wm. IV., cap. 59—but liable to Provincial Duties, unless
 free by Provincial Acts.*

Coin, Bullion and Diamonds,† Horses, Mules,
 Asses, Neat Cattle, and all other live stock,
 Carriages of Travellers.

Raw Hides and Tallow.†

Rice, Corn, and Grain, unground, Biscuit or
 Bread,‡ Meal or Flour, Beef and Pork, Hams and
 Bacon, Wood and Lumber,‡ Cabinet-Makers'
 Wood,‡ Hay† and Straw,‡ Fruit and Vegetables,‡
 Salt,‡ Cotton Wool,‡ Drugs, Gums or Resins,‡
 Dye Wood† and Hardwood, Tortoiseshell,‡ Hemp,
 Flax, Tow,‡ Fresh Meat and Fish.‡

Goods the produce of places within the limits
 of the E. I. Company's Charter,‡ imported from
 those places, or from the United Kingdom, or
 from some place in the British Dominions.

Lumber the produce of, and imported from
 any British Possession on the West Coast of
 Africa.

Herrings taken and cured by the inhabitants
 of the Isle of Man, and imported from thence.

Any sort of Craft, Food and Victuals, (except
 Spirits,) and any sort of Clothing, and Imple-
 ments and Materials, fit and necessary for the
 British Fisheries in America, imported into the
 place at, or from whence, such Fishery is car-
 ried on. No exemption from duty under Pro-
 vincial Acts on articles for the use of the Fish-
 eries, unless specially free.

IMPORTED DIRECT FROM THE WAREHOUSE IN THE UNITED KINGDOM.

Seeds, Fruits,‡ Pickles,‡ Oakum,‡ Pitch, Tar,
 Turpentine, Ochres,‡ Brimstone,‡ Sulphur,‡ Vege-
 table Oils,‡ Burr Stones,‡ Dog Stones,‡ Hops,‡
 Cork,‡ Sago,‡ Tapioca,‡ Sponge,‡ Sausages,‡
 Cheese, Cider,‡ Wax,‡ Spices,‡ Tallow,‡ Wheat,
 Flour, Wood of all sorts.‡

All goods imported from the United Kingdom,
 after having there paid the duties of consump-

* If Foreign—will pay the Foreign duty.

† If Foreign—prohibited.

‡ Liable to Provincial duty.

tion, and being exported from thence without drawback.

N. B.—If any of the articles enumerated in the list of Goods which are subject to the duty of $7\frac{1}{2}$ ¢ cent. should come under any of the gene-

ral denominations (such as Drugs or Gums, &c.) of articles duty free, such articles will nevertheless be free, notwithstanding their being named in that list.

TABLE OF PROHIBITIONS, EXCEPT FROM THE UNITED KINGDOM OR SOME OTHER BRITISH POSSESSIONS.

3 and 4 William IV. cap. 59.

Arms
Ammunition or Utensils
of War
Books,* for sale
Tea†
Base or Counterfeit Coin

Fish, dried or salted
Gunpowder
Oil, Blubber, Fins, or
Skins, the produce of
creatures living in the
sea.‡

of salt which shall be exported from the Port of Quebec to any port or place beyond or below the limits herein before mentioned, (namely, below the limits of Lower Canada,) and there shall be allowed, and paid by the said Collector, *sevenpence* for every tierce of salted salmon, and *fourpence* for every barrel of beef, or pork, or of salted fish of any kind, and so on, in proportion for any greater or less package exported from the Port of Quebec to any port or place out of this Province."

DRAWBACKS.—By the Provincial Statute 35 Geo. III., c. 9, sec. 4, it is enacted, "that there shall be allowed, and paid by the Collector of the Customs, out of the duties which shall be by him received under this Act, a drawback of *fourpence* for every minot

INSTRUCTIONS TO MASTERS OF SHIPS.

As a step preliminary to reporting a vessel the master must proceed to the post-office, and get a certificate that he has presented himself there and delivered his letters, if he have any. Without this he cannot be admitted to enter his vessel.

It should be observed, that the certificate in question is still required, even though he has no letters.

He now presents himself to the officers of the Customs, who will furnish him with a blank form in duplicate, both of which he must fill up. This form—numbered 42—must contain an abstract from the caskets of all the Foreign goods on board the ship, specifying their gauges, weights, measures, or contents: also, of all goods paying specific duties under Provincial Acts, such as salt, playing cards, &c.; concluding by "sundry goods, as per manifest annexed," two copies of which are also required.

At the bottom of the enumeration, and immediately above the declaration, must be entered:—1st, the first name on the register; 2d, the number of the register, place where, and year when registered; and, 3d, the agent's name.

The penalty incurred by making a false report is £100, and goods omitted are liable to seizure.

The following is a report filled up:—

INWARDS—PORT OF MONTREAL,

In the Ship *Rapid*, British built, property all British, about three hundred and five tons, with

sixteen men British, and no men Foreigners, besides A. B., a British man, Master for this present voyage from *Liverpool*.

A 1 @ 120, 120 pps Brandy, 14,400 gs fm Wareh
B 1 @ 60, 60 " Gin..... 7,200 " "
X 1 @ 20, 20 " Madeira 2,200 " "
C D
21 @ 90, 70 " O Wines 8,400 " "
P 1 @ 60, 60 hds R Sugar 720 " "
G 1 & 2, 2 cses P. Cards 100 packs "
G 3 @ 7, 4 hds Salt..... 50 bushs "
And sundry Goods, as per Manifest.

John Jones,
No. 86, *Liverpool*, 1832.
C. D. & Co. (Agents)

I DO DECLARE that this entry now tendered and subscribed by me is a just report of the name of the above-mentioned ship, its burthen, built, property, number, and country of mariners, the present master and voyage: And that it further contains a true account of the lading of the said ship, with the particular marks, numbers, quantity, quality, and consignment of all the goods and merchandises in the said ship, to the best of my knowledge and belief; and that bulk hath not been broke, nor any goods delivered out of the said ship since her loading in *Liverpool*.

A. B., Master.

Declared before me,
the sixth day of May, 1834.

Signed by the Collector.

* Such as are prohibited to be imported into the United Kingdom; namely, first composed or written in the United Kingdom, and printed or reprinted in any other country, and imported for sale, except books not printed in the United Kingdom within twenty years; or being parts of collections, the greater parts of which had been composed or written abroad.

† Except by the East India Company, or with their license. [This clause expires with the East India Company's charter.]

‡ Unless taken by British ships fitted out from the United Kingdom, or from some British Possession, and brought in from the fishery, and except Herrings from the Isle of Man, taken and cured by the inhabitants thereof.

Having completed this task, he must produce his register to be recorded, when the following certificate is delivered to him which he should carefully keep with his ships papers, to show the tide-surveyor that he is duly reported :—

PORT OF MONTREAL.

These are to Certify all whom it doth concern, that A. B. Master of the ship *Rapid*, from *Liverpool*, hath duly reported his Vessel inwards according to Law.

Given under my hand at the Custom-House of Montreal, this sixth day of May, 1834.

C. D. Collector.

So far the Master's task is completed, and he has nothing to do but to attend to the delivery of his cargo, as the Permits are given to the Custom's officer on board by the several consignees, for without permits, not a package must be delivered.

When the ship is quite discharged, the Master will receive from the Tide Surveyor the following clearing note :—

I do hereby certify that I have Searched the *Ship Rapid*, A. B. Master, from *Liverpool*, and that nothing remains on board but Stores and Provisions.

Custom House, Montreal.

Signed by the Tide Surveyor.

He must now procure from a Stationer a form of Entry outwards which he or his Merchant must fill up as follows :—

ENTRY OUTWARDS FOR London.

The *Ship Rapid*, British built, three hundred and fifty tons burthen, registered at the Port of *Liverpool* in England, navigated by fourteen men, all British, besides A. B. a British man, Master.

A. B. Master.

Montreal, May 6, 1834.

With these two last papers he proceeds to the Custom House, where a paper to the following effect is delivered to him, when he may at once take in such goods as he receives permits for.

PORT OF MONTREAL,

These are to Certify all whom it doth concern, that A. B. Master of the *Rapid*, from *Liverpool*, hath duly reported his said Vessel outwards* for *Liverpool*.

Given under my hand at the Custom House, Montreal, this Sixth day of May, 1834.

Signed by the Collector.

It sometimes happens, however, that the peculiar construction of a ship, renders it unsafe to discharge all her inward cargo till she has taken something on board "to stiffen her," as the expression is. This permission is always readily granted, and the mode of application is by a letter to the Collector and Comptroller, praying permission to put on board—say 100 barrels of Pot Ashes.

On applying personally at the Custom House, the following paper is delivered to the Master, which he must fill up in strict conformity with his letter.

PORT OF MONTREAL, June 1, 1834.

Application having been made to us to permit One hundred barrels of Pot Ashes to be

shipped on board the *Rapid*, A. B. Master, for *Liverpool*, before the whole of her inward Cargo is discharged, in order to stiffen the said Vessel, and to prevent her upsetting. You may permit the same to be done accordingly, previous to her being entered Outwards, taking care that no expense or risk be incurred by the revenue.

A. D. Collector.

E. F. Comptroller.

To the Landing Surveyor and Landing Waiter.

He may now take in the 100 barrels of Ashes, but no more.

Occasionally difficulties have arisen from Masters thinking they could go on taking in without further notice; they must bear in mind, however, that the above stiffening order is for a specific purpose, and that when that purpose is answered and they have discharged their inward cargo, they must still get the clearing note and proceed as described in the third and fourth forms.

The Master's business is now done till the cargo is all on board.

It may not be deemed out of place to state here that an entry outwards must be passed by the shipper for every package shipped. It must describe the Goods, Packages, Marks, Numbers, and Produce (whether Colonial or Foreign) according to the following form, which must be provided by the Shipper :—

(OUTWARDS.)

PORT OF MONTREAL.

In the *Rapid*, A. B., Master, for *Liverpool* :—

S 1 @ 6. Six Barrels Pearl Ashes, produce of Canada.

L 1 @ 22. Twenty-two barrels Pot Ashes, produce of Canada.

X. Y. (Shipper.)

A permit to load is then given to the person who passes the entry, to be by him placed on board the ship. The following is the form, the italics shewing the manner in which it should be filled up :—

(OUTWARDS.)

You are hereby permitted to load or take on board the *Rapid*, whereof you are Master, and bound for *Liverpool* :—

S 1 @ 6. Six Barrels

L 1 @ 22. Twenty-two Barrels } Ashes.

TO BE SHIPPED BY X. Y.

Given under my hand at the Custom-House of Montreal, this sixth day of May, 1834.

To A. B. Master of }
the *Ship Rapid*. }

Signed by an Officer of Customs.

It is here necessary to remark, that cases have occurred where merchants' clerks and others, on finding that they have omitted to specify some trifle in their entry outwards, have subsequently, without meaning any wrong, inserted it in their permit outwards. We, therefore, cite the clause in the 3 and 4 Will. IV., c. 59, which provides a penalty.

XCII. And be it further enacted—That if any person shall, in any of his Majesty's possessions abroad, counterfeit or falsify, or wilfully use when counterfeited or falsified, any entry, warrant, cocket, transire, or other document for

* By the 17th section of the 3d and 4th William IV. cap. 59, a penalty of L.50 is incurred by the Master, should he take goods on board previous to passing an entry outwards.

hundred pounds; and such penalty shall and may be prosecuted, sued for, and recovered in like manner and by such ways and means as any penalty may be prosecuted, sued for, and recovered under the provisions and directions of the said last mentioned act.

When the loading of the ship is completed, all the goods must be entered in a manifest to be procured at a Stationers. Two copies* are required by the Custom House, and the following form will explain how the same is to be made out:—

Manifest Outwards of the *Rapid*, of *Liverpool*, British built, burthen, per Register, three hundred and five Tons, navigated by sixteen Men, besides A. B. Master, bound to *Liverpool*.

MARKS & NUMBERS.	PACKAGES AND CONTENTS.	WEIGHT & MEASURE.	VALUE.	STERLING.	SHIPPERS.	CONSIGNEES.
M. 1 @ 55	55 barrels Pot Ashes	249 1 25	223 18 2		R. M. & Co.	Order
B. 1 @ 25	25 do Pearl do	84 1 18	96 7 2		S. & L.	R. & G. B.
H. G. 1 @ 20	10 do Pot do	49 1 3	40 15 7		H. G. & Co.	W. A. & G. M.
L. S. 1 @ 168	10 do Pearl do	37 1 3	41 7 0		do	do
L. P. 1 @ 232	400 do Flour		500 0 0		C. D.	A. L. & P.
H. G. 1 @ 40	40 do Beef		72 0 0		H. G. & Co.	W. A. & G. M.
H. G. 1 @ 30	30 do Pork		81 0 0		do	do
" 1 @ 20.	20 do Beef		35 0 0		do	do
" 1 @ 10	10 do Pork		27 0 0		do	do
1200 pieces	Danitz Slaves, ex Ware-house, imported in said vessel, landed and re-shipped,		68 10 0		do	Order.
2400 do	W. I. Tobacco, per separate		23 8 0		do	do
4 hds.	Leaf Tobacco, Manifest annexed,	50 1 4	36 13 4		L. N. & Co.	C. & B.
2 puns.	Furs, coat's per specific annex.		1200 0 0		J. C.	T. C.
2 trunks	Printed Cotton Goods, returned, imported from London by		75 4 6		W. C.	R. P.
[C] 1 & C. 1 & 2	<i>Ottawa</i> , 5th May last, { British Manufact.					
	400 minots of Wheat, Canada Produce.		100 0 0		C. D.	do
Montreal, Sept. 21, 1833.			£2562 5 9		(Signed)	A. B.

*Contents of 2 puncheons Furs, marked T. & C.	
400 Beaver Skins, 4 cwt.	£400
100 Otters	130
1000 Martins	400
1000 Minks	120
400 Muskrats	20
300 Fox Skins	150
	£1220

To be inserted at the foot of the Manifest.

KINDS AND CONTENTS.		WEIGHT & MEASURE.		UNITED STATES VALUE.	
		STERLING.			
55 barrels	For Ashes,	242	1 25	226	18 2
25 do	Pearl do	84	1 18	96	7 2
10 do	Pot do	49	1 2	40	15 7
10 do	Pearl do	27	1 3.	41	7 0
400 do	Flour			500	0 0
40 do	Beef,			72	0 8
30 do	Beef,			81	0 0
20 do	Beef,			36	0 0
10 do	Port,			27	0 0
1200 pieces	Danizic Staves,			68	10 0
2400 do	W. I. Staves			23	8 0
4 hogshheads	Leaf Tobacco,	39	1 4	36	13 4
2 puncheons	Furs,			1220	0 0
2 trunks	Returned			75	4 6
400 minots	Wheat,			100	0 0

It will be observed, that the line describing the Tobacco, says, "per separate Manifest annexed." As the form of such separate Manifest is precisely similar to the above, it will be sufficient to observe that the mode of filling it up only differs from an ordinary Manifest, in requiring that the gross weight—Tare—and net weight of each cask are required. The contents of the packages of Furs must be specified, together with the weight of the Beaver Skins, but of none other.

*NOTE.—Only one Manifest is required, if the vessel be bound to the other N. American Colonies:

With regard to the recapitulation, some doubts have arisen as to such being required by law—the 3 and 4 Wm. IV. chap. 52, expressly requires a recapitulation.

Wheat and Flour exported to Great Britain require declaration of production, of which the following is the form:—

I, *C. D.* of *Montreal*, do declare that I am the Shipper of four hundred minots of Wheat, and four hundred barrels of Wheat Flour, on Board the *Rapid*, *A. B.* Master, bound for *Liverpool*, and that the said Corn and Flour is the produce of *Lower Canada*, the same being a British possession out of Europe.

Dated this first day of May, 1834.

C. D.

Memorandum:—

To remain of record in the Custom House:—

Declaration of Shipper, or owner, or Proprietor of Corn, Meal, or Flour, 9 Geo. IV. ch. 60. sec. 4.

This declaration remains on record in the Custom House, but a duplicate is made out to be transmitted with the ship's papers, with the following certificate at foot

I hereby certify that the above is a true and accurate Copy of the Declaration subscribed by the said *C. D.*

A. B. Collector.

Certificate of Officer of Customs to Copy of Declaration, 9 Geo. IV. ch. 60, sec. 4.

Besides the above certified declaration, a separate certificate of declaration has to be made; and which, when signed by the Collector, is also transmitted with the ships papers. The form is as follows:—

I *A. B. Collector* of the Customs, at *Montreal*, do hereby certify, that *C. D.* hath declared to be shipped four hundred minots of Wheat, and four hundred barrels of Wheat Flour, on board the *Rapid*, *A. B.* Master, bound for *Liverpool*.

Dated this first day of May, 1834.

A. B. Collector.

Certificate of Officer of Customs of Quantity of Corn shipped under 9 Geo. IV. ch. 6, sec. 4.

In addition to the two Manifests, a form is furnished by the Custom House to be filled up with a further specification of the Cargo. It is as follows:—

PORT OF MONTREAL.—Content in the *Rapid*, *A. B.*, Master, for *Liverpool*, three hundred and three tons, no guns, sixteen men, no Passengers or Troops, British built of *Liverpool*.

MARKS AND NUMBERS OF PACKAGES.	SHIPPERS.	QUANTITY AND DESCRIPTION OF GOODS.	CONSIGNEES.
M. 1 @ 55	R. M. & Co.	55 Barrels Pot Ashes, produce of Canada.	Order.
B. 1 @ 25	S. & L.	25 do. Pearl Ashes, do. do.	R. & G. B.
H. G. 1 @ 10	H. G. & Co.	10 do. Pot, do. United States.	W. A. & G. M.
11 @ 20	Do. do.	10 do. Pearl, do. do.	Do. do.
L. S. 1 @ 168	Do. do.	400 do. Flour, do. Canada.	A. L. & P.
L. P. 1 @ 232	Do. do.	40 do. Beef, do. do.	W. A. & G. M.
H. G. 1 @ 40	Do. do.	30 do. Pork, do. do.	Do. do.
" 1 @ 30	Do. do.	20 do. Beef, do. do.	Do. do.
" 1 @ 20	Do. do.	10 do. Pork, do. do.	Do. do.
" 1 @ 10	Do. do.	1200 ps. Dantzic Staves, ex-Warehouse, imported in said Vessel, Landed and Shipped.	Order.
	Do. do.	2400 W. I. Staves, produce of Canada,	Do.
	L. N. & Co.	4 hhds. Leaf Tobacco, as per separate Manifest annexed, produce of Canada.	C. & B.
J. & C. 1 & 2	J. C.	2 puns. Furs, contents per specification annexed, produce of Canada.	T. C.
[C.] 1 & 2	W. C.	2 trunks Printed Cotton Goods returned, imported from London, by the Ottawa, 5th May last.	R. P.
	C. D.	400 minots of Wheat.	Do.

I *A. B.*, Master of the Vessel above-named, do declare the Content above written, now tendered and subscribed by me, is a just and true account of all the Goods laden on board my Ship for the present voyage, and of the names of the respective Shippers and Consignees of the said Goods, and of the Marks and Numbers of the Packages containing the same.

Declared before me, at the Custom House, at the Port of *Montreal*, the 21st day of *September*, 1833.

A. B., Collector.

Master's Content or Report Outwards (Short.)

By the 17th sec. of 3 and 4 Wm. IV. chap. 59, a penalty of £100 is incurred by the Master who shall give a false Content.

Two other particulars are necessary to be observed:—

When a ship brings out coals or cinders, the Master or Consignee should be particularly cautious to procure on clearing at the Custom House a certificate of the due landing there.

of, to enable the exporters to get the Bonds which are entered into at the time of shipment cancelled.

It is also absolutely necessary that the Master procure from the Wharfinger a certificate of the time the ship has been at the wharf.

With shipments of Rum from the British North American Colonies, certificates are transmitted, to be completed and returned to enable the shippers to cancel the bonds which they gave, that the same should be duly landed. Consignees of vessels from the British North American Colonies, should on no account neglect to complete such certificates.

Having performed all the above duties, which, although sufficiently numerous, present no peculiar difficulties, the Master receives from the Collector and Comptroller of the Customs his clearance outwards, when he may proceed to sea.

FORMS FOR ENTRIES INWARDS.

The complicated nature of the calculations required in passing entries for Wines and Spirits imported into Canada, renders a verbal description quite inadequate to explain in what form such entries should be made out; we, therefore, offer to the mercantile public a set of forms of entries adapted to every possible circumstance under which Wines and Spirits can be imported.

These forms have been submitted to the Officers of His Majesty's Customs at this Port, and have been pronounced to be correct.

Wines are received at this Port :—

1. From the United Kingdom—2. From the place of Growth.

The packages in which Wines are received are :—

1. In Wood—2. In British Bottles—3. In Foreign Bottles.

I. FROM THE UNITED KINGDOM.

1 in Wood or 2 in British Bottles.

A.	20 pipes Madeira.	£	s.	d.	£	s.	d.
	2200 gs @ 10s 4½ tun	4	7	4			
Less	3 ½ ct 66 gs	Add 2-13	0	13	4		
	2134 gs @ 4d.		35	11	4		
	2d.		17	15	8		
	3d.		26	13	6		
	£				80	0	6
Value ½ declar.	1200						
Add 1-10...	120						
	1320 @ 7½ ½ ct		99	0	0		
Less previous duties*			76	7	10		
			22	12	2		
Loss 1-10 coming from wareh.			2	5	2		
			20	7	0		
Add 2-13.....			3	2	5		
					23	9	5

£108 10 7

NOTE.—On Wines and Spirits add ONE-SIXTH only to Imperial measure, to bring it into old gallons. The real difference is one-fifth, but it is better to reduce the quantity, as an allowance for leakage. It will be found to save trouble in completing entries.

The following is the form of the Declaration required by the 3 and 4 of William IV., cap. 59, sec. 23. :—

I, A. B., do hereby declare that the articles mentioned in the entry, and contained in the packages A. 1 @ 20, 20 pipes, are of the value of one thousand two hundred pounds sterling. Witness my hand, the 5th day of May, 1834,

A. B.

The above declaration signed the 5th day of May, 1834, in the presence of C. D., Collector.

N. B.—The declaration may be signed in the presence of any other principal officer of the Customs.

With regard to the 7½ ½ cent. duty, it must be obvious, that it is only very high priced Wines that are subject thereto; hence, it is but seldom chargeable. When

the price is just so low as to render the 7½ ½ cent. less than the previous duties, it is only stated without being carried out thus :—

Value ½ declaration £800
Add 1-10..... 80

£880 @ 7½ ½ ct. £66 0 0

BONDS.—The Provincial duties are levied according to several Acts of the Provincial Parliament. The 33 Geo. III. levies 4d. on Madeira and 2d. on other wines; the 35, 2d. on Madeira and 1d. on other wines; and the 55 of the same king, 3d. on Madeira and other wines. On these several duties credit is given, provided the duties under each act amount to £20, the importer giving a bond, with one, two or more signatures, to the satisfaction of the Collector.

LENGTH OF CREDIT.—Bonds given by authority of the 33 and 35 Geo. III. are payable at four months from date, but if dated after the 1st of September they are still held to fall due on the 1st of January; so, in like manner, eight months credit is granted on bonds for duties levied under the 55 Geo. III., the period of credit not to extend beyond the 1st of May.

NO DAYS OF GRACE ON BONDS.—By the 35 Geo. III., cap. 9, sec. 13, it is enacted, that "where any bond for the payment of rates and duties shall not be satisfied on the day it shall become due, the collector shall forthwith cause a prosecution to be commenced for the recovery of the money due thereon, by action or suit at law in any of His Majesty's Courts of King's Bench in this Province."

2 in Foreign Bottles.

A.	1 @ 10, 10 cases Madeira	L.	s.	d.	L.	s.	d.
	50 doz. † 120 gs @ 10s 4½ tun	0	4	9			
Less	3 ½ ct. 3 gals	Add 2-13	0	0	9		
	117 @ 4d.		1	19	0		
	2d.		0	19	6		
	3d.		1	9	3		
	L.	s.			4	7	9
Value ½ declar.	75	0					
Add 1-10...	7	10					
	82 10 @ 7½ ½ ct		6	3	9		
	120 gs ½ L. 7 7s. ½ run		3	10	0		
	50 doz. bottles ½ 1s.		2	10	0		
			12	3	9		
Less previous duties.....			4	3	9		
			8	0	0		
Less 1-10.....			0	16	0		
			7	4	0		
Add 2-13.....			1	2	1		
					8	6	1

L. 12 19 4

FRENCH WINES.—Entry of French wines differs from the foregoing two articles only

* It may be well to explain how this sum of L76 7s. 10d. is procured; it is :—

The Provincial duty..Cur. L.80 0 6
Deduct 1-10..... 8 0 0

Sterling.. 72 0 6
And Crown duty, ditto 4 7 4

Sterling.. L.76 7 10

† Quart bottles always taken at five bottles = 1 gallon.

in two respects; *first*, there is no Crown duty of 10s. $\frac{1}{2}$ tun, and, *second*, the Provincial duties are stated at 2d.—1d.—and 3d., each duty subject to the same bonding regulations. Thus:—

A. No. 1, 1 hhd Claret—60 gallons.

1 @ 20, 20 cases do.

100 dozen . 240 do.

Less 3 $\frac{1}{2}$ cent. 9

300
291 @ 2d. 2 8 6
1d. 1 4 3
3d. 3 12 9

Value $\frac{1}{2}$ declar. 220
Add 1-10 23

242 @ 7 $\frac{1}{2}$ $\frac{1}{2}$ ct Sterling.
18 1 0
Less previous duties 6 11 0

11 10 0
Less 1-10 coming from warch. 1 3 0

10 7 d
Add 2-13 1 11 2
11 18 2

Currency..... L.19 3 8

From the high price of French wines, and the lowness of the duties, the 7 $\frac{1}{2}$ $\frac{1}{2}$ cent will be found to exceed "the previous duties" more frequently than other wines; still it is but seldom levied.

If the wine be in Foreign bottles, in addition to the above items, we have to insert immediately after the duty of 7 $\frac{1}{2}$ $\frac{1}{2}$ cent. a further duty of £7 7s. $\frac{1}{2}$ tun, and 1s. $\frac{1}{2}$ dozen on the bottles, as seen in the entry No. 3, "Madeira in Foreign Bottles." As the entry would be so nearly like the above, we need not give it at length.

OTHER WINES.—Entries of Port, Sherry, Teneriffe, Spanish, Sicilian, Hock, Fayal, and other wines differ from the entry of Madeira only in one particular; namely, in the Provincial duties being 2d.—1d.—and 3d.: in other respects their entry, bond, and its conditions are precisely similar.

A. 1 pp Port 126
2, 1 " Sherry 136
3, 1 " Teneriffe 120
4, 1 " Sicilian 120
5, 1 " Spanish 120
6, 1 " Fayal 120
7, 1 " Lisbon 120

862 @ 10s $\frac{1}{2}$ tn 1 14 2
Less 3 $\frac{1}{2}$ cent. 26 Add 2-13 0 5 3

836 gals @ 2d. 6 19 4
1d. 3 9 8
3d. 10 9 0

Value $\frac{1}{2}$ decl 216 0
Add 1-10 21 12

237 12 @ 7 $\frac{1}{2}$ $\frac{1}{2}$ ct Sterling.
17 16 3
Previous duties 20 10 5

L.22 17 5

NOTE.—The "previous duties" must be inserted, to show that they are more than the "further duties."

If the above quantity of wine had been in Foreign bottles, there would have been to be added, immediately after the 7 $\frac{1}{2}$ $\frac{1}{2}$ cent., a duty of £7 7s. $\frac{1}{2}$ tun, and 1s. $\frac{1}{2}$ dozen on the bottles, as already explained. We now come to:—

II. WINES FROM THE PLACE OF GROWTH.

1 in Wood.

A. 1 @ 20, 20 pipes Madeira L. s. d. L. s. d.
2200 gs @ L.7 $\frac{1}{2}$ tun 61 2 8
Less 3 $\frac{1}{2}$ ct 66 gs Add 2-13 9 8 1

2134 gs @ 4d. 35 11 4
2d. 17 15 8
3d. 26 13 6

Value $\frac{1}{2}$ declar. 1200
Add 1-10... 120
1320 @ 7 $\frac{1}{2}$ $\frac{1}{2}$ ct 90 0 0
Previous duties 133 3 2

L.150 11 3

The only differences in the entries of wines from the place of growth are, that the first item is £7 $\frac{1}{2}$ tun in place of 10s., and the deduction of 10 $\frac{1}{2}$ cent. allowed on what are called the "further duties" on goods direct from the warehouse, is omitted.

Madeira wines from the place of growth in Foreign bottles* are entered in the same manner as in the second of the foregoing entries from the United Kingdom, except that the Crown duty is £7 instead of 10s. $\frac{1}{2}$ tun. French wines are in no case subject to the first item of Crown duty. All other wines differ only from Madeira in the Provincial duties, as pointed out in the observation following the second form of entry.

The last form which we deem it necessary to notice is that of an entry for Spirits from the United Kingdom.

A. 10 pipes Brandy, value L.195 sterling.†

1300 gs @ 1s.... L65 0 0

Less 3 $\frac{1}{2}$ ct 39 gs Add 2-13 10 0 0

1261 gs @ 3d. 15 15 3
3d. 15 15 3

L.106 10 6

FORM FOR HEADING EACH ENTRY.

Inwards per *Ottawa*, Geo. DOUGLAS, Master, from London:—

A. 1 @ 20, 20 pipes Madeira.

* * * *

It may be necessary to mention that the value of every thing must be stated in the entry in Sterling, even where no declaration is required; see the Spirits entry.

* British bottles from the place of growth pay the 1s. duty as Foreign, on the ground that they have received the Excise drawback.

† The value is required to be stated in the entry, but without any declaration.

‡ Subject to the same bonding conditions as wines.

COMPLETION OF ENTRIES.

Wines and Spirits are, of course, entered at the Custom-House according to the supposed contents of the packages. On gauging the casks, however, they will, of necessity, be found to contain either more or less than the quantity entered; hence, what is called a post-entry is to be made, for the purpose of paying the difference, if the original entry were short—or of receiving it, if it were over.

If the quantity originally entered be short of the gauge, a post-entry is made precisely similar to the forms already given; but if the original entry were for more than the actual quantity, a form is provided by the Custom-House, to be filled up (in duplicate) by the person who passed the entry. In order to show how this should be done, we have procured a form filled up, which we now reprint, —the written portion being indicated by *italics*.

PORT OF MONTREAL,

This is to certify that *J. P.* did enter, and pay Customs inwards, in the Ship *Wenwick*, *Hugh Blair*, Master, from *London*, the *sixth* day of *May*, 1834, for

Thirty-three hundred and sixty-one galls. Brandy, eleven hundred and thirty-seven galls. Hollands, three hundred and twenty-eight galls. Rum, four thousand four hundred and eighty-three galls of Common Wines, two hundred and fifty-three galls Madeira Wine.

And we, the Officers underwritten, did examine the Goods at the delivery thereof out of the said Ship, and found no more than *thirty-two hundred and three galls Brandy, eleven hundred and sixteen galls Hollands, three hundred and twenty-three galls Rum, forty-two hundred and eighty-three galls Common Wines, two hundred and forty galls Madeira Wine.*

So that the Merchant has over-entered, *one hundred and fifty-eight galls Brandy, twenty-one galls Hollands, five galls Rum, two hundred galls Common Wines, thirteen galls Madeira.*

Landing-Waiter.

CUSTOM-HOUSE,
May 6, 1834.

Landing Surveyor.
Certificate of over Entry.

(SECOND PAGE.)

The duty to be repaid for the Goods over-entered, as within-mentioned, amounts to *ten pounds, nineteen shillings, and two pence currency.*

A. B., Collector.
C. D., Comptroller.

Received this *sixth* day of *May*, 1834, of the Honourable the Commissioners of His Majesty's Customs, by the hands of *A. B.*, their Collector

at this Port, the sum of *ten pounds, nineteen shillings, and two pence*, in full, of this certificate.
J. P.

Witness, *C. D.*

Comptroller.

Brandy....	158 gallons @	1s.	£7 18 0
Hollands..	21 " @	1s.	1 1 0
Rum.....	5 " @	6d.	0 2 6
C. Wines..	200 " @	10s. $\frac{1}{2}$ tun	0 8 0
M. Wines.	13 " @	10s. "	0 0 6

£9 10 0
Add 2-13..... 1 9 2

Currency... £10 19 2

Provincial Duties deducted from Bonds.

If the Provincial duties have not amounted to a bond, an entry for the difference must follow, when it is returned with the Crown duties.

In addition to the several forms of entries which we have given in the foregoing pages, we have to offer three of some importance, with such explanations as will make them not difficult to be understood. The first is for

GOODS SUBJECT TO PER CENTAGE IMPERIAL DUTIES.

PORT OF MONTREAL.

Inwards per *Rapid*, *A. B.*, Master, from *Liverpool*.
C No. 1, 1 case Foreign Boots.

	L. s. d.	L. s. d.	L. s. d.
Value $\frac{1}{2}$ decl.	51 9 6		
Add 1-10	5 2 11		

56 12 5 @ 30 $\frac{1}{2}$ ct	Sterling.	Sterling
	16 19 9	
Less previous duty	1 5 9	

15 14 0	
Less 1-10	1 11 5

14 2 7

2, 1 bale Foreign Cotton Shirts.

	L. s. d.	L. s. d.
Value $\frac{1}{2}$ decl.	20 0 0	
Add 1-10	2 0 0	

22 0 0 @ 20 $\frac{1}{2}$ ct	Sterling.
	4 8 0
Less previous duty	0 10 0

3 18 0	
Less 1-10	0 7 10

3 10 2

3, box Foreign Beaver Hats.

	L. s. d.	L. s. d.
Value $\frac{1}{2}$ decl.	7 15 6	
Add 1-10	0 15 7	

8 11 1 @ 15 $\frac{1}{2}$ ct	Sterling.
	1 5 8
Less previous duty	0 3 11

1 1 9	
Less 1-10	0 2 2

0 19 7

Loose, 1000 bars Foreign Iron.

	L. s. d.	L. s. d.
Value $\frac{1}{2}$ dec	100 0 0	
Add 1-10	10 0 0	

110 0 0 @ 7 $\frac{1}{2}$ $\frac{1}{2}$ ct	Sterling.
	8 5 0
Less previous duty	2 10 0

5 15 0	
Less 1-10	0 11 6

5 3 6

Sterling 23 15 10
Add 2-13 3 13 2

Currency L. 27 9 0

Declaration of value to follow, as before stated.

On the above it is necessary to explain that a separate entry is required for the Provincial duty of $2\frac{1}{2}\%$ cent. to which "all goods, wares, and merchandize" are liable. This duty is, however, deducted from the Imperial or Crown duties, which explains the line "less previous duties."

With regard to the addition of *one-tenth* to the value per declaration, it is the mode laid down by Statute for establishing their sterling value in the Colonies.

The item "less one-tenth" is an allowance on all Foreign goods coming from the warehouse.

The last addition of *two-thirteenths* is to reduce sterling into currency, at 4s. 4d. to the dollar.

The next entry is of a parcel of

FOREIGN SUGAR FROM THE WAREHOUSE.									
PORT OF MONTREAL.									
Inwards per <i>Pekin</i> , John Hutchinson, Master, from <i>Liverpool</i> .									
	Value Sterling								
	cwt qr. lbs.	L.	s.	d.	L.	s.	d.		
C 1 @ 12, 12 css.	286 3 10								
P 1 @ 8, 8 bxs.	reign Raw								
A 1 @ 20, 20 brls	Sugar @ 5s	71	14	2					
Off 1-10 coming from the warehouse in the United Kingdom		7	3	5					
		64	10	9					
Add 2-13		9	18	7					
					74	9	4		
	Provincial Duty.								
	cwt qr lbs								
	286 1 10 or 32126								
	Off 3 $\frac{1}{2}\%$ cent 963								
		31163	@ $\frac{1}{2}\%$ lb.		64	18	5		
					Currency	L.139	7	9	

The last form exhibits the mode of filling up a Bill of sight, the completion of which is that portion marked "second page."

(INWARDS.)

Per *Rapid*, A. B. Master, from *Liverpool*, two bales, quantity, quality, and value unknown.

These are to certify that W. M. known agent of G. M. & Co. the proprietor, importer or consignee of the goods above-mentioned, maketh oath that from the best information he is able to

procure from his employer, and a full conference with him on the subject, neither such employer nor any person for him, to the best of the deponent's knowledge and belief, nor this deponent himself, have received sufficient Invoice from whence the quantity, quality and value of the goods above mentioned can be ascertained, so as to make a just and perfect entry thereof, until the same shall have been landed and examined; and that to the best of his knowledge and belief, the duties of the goods above-mentioned will not amount to more than £10, Cy.

Declared before me this 10th day of May, 1834.
A. B. Collector.

The sum of £10 Cy. has been deposited in the hands of the Collector.

A. B. Collector.
C. D. Comptroller.

Custom House, 10th day of May, 1834.

Permit to land the above-mentioned goods to your view and examination, whereby to enable the importer to make a perfect entry.

A. B. Collector.
C. D. Comptroller.

Custom House, Montreal, 10th day of May, 1834.

to E. F.—Landing Waiter and Searcher.

(SECOND PAGE.)

These are to certify that W. M. Importer or Proprietor of the within mentioned goods, or the known Agent of the importer or proprietor, declares that the valuation now produced by him, amounting to *One hundred pounds*, Cy. is the just and true price, and that it contains the exact quantity of all the articles for which this warrant was asked and granted.

Declared before me this 14th day of May, 1834.

A. B. Collector
Adjustment.

£100 @ $2\frac{1}{2}\%$ per cent..... £ 2 10s
Amount Deposited..... 100

£7 10

Received of A. B. Collector of H. M. Customs, the foregoing balance of seven pounds ten shillings.

G. M. & Co.
W. M.

(Bill of Sight.)

REGULATIONS FOR WAREHOUSING GOODS.

The principal advantage of the privilege of Warehousing Goods in the free Ports of Quebec and Montreal is, that immediate payment of the Crown duties is avoided. This, however, is counterbalanced by the disadvantage of having to pay the Provincial as well as the Crown duties on taking them out of the Bonded Warehouse. Some further difficulties to the Warehousing system exist, in the payment of storage when, perhaps, the merchant has an empty warehouse of his own; and in the complex nature of the Bonds and Entries required.

As there is, however, some reason to believe that, in times of commercial stagnation, many will be disposed to avail themselves of the privilege, the following remarks and forms of entries will be found materially to facilitate the business.

On warehousing goods in virtue of the 3

and 4 Wm. IV., c. 59, the following is the form of entry required:—

PORT OF MONTREAL,

Inwards per Brig *Susan*, Duncan M'Nabb, Master, from *Montego Bay*, Jamaica.

Value	Sterling.	
	L.	s. d.
[P] 1 @ 59, 59 puns B. Rum, }		649 0 0
6611 gls @ 6d. }	164	5 6
Add 2-13	25	8 7
		190 14 1

Provincial Duties.

6611 gs.			
Less 3 $\frac{1}{2}\%$ cent 198 " "			
6413 " @ 3d.	80	3 3	
	3d.	80	3 3
		160	6 6
		Currency	L.350 0 7

To be warehoused in virtue of the 3 and 4 Will. IV., cap. 59,—in Warehouse, No. 1, at Pointe a Caliere,—bond being given

(Signed) J. P. & Co.

Montreal, May 5, 1834.

The Bond which is required on warehousing goods is furnished at the Custom-House, and is numbered 33. It binds the importer and another bondsman to thrice the amount of the duties; and on exporting the property, or taking it out for consumption, and paying the duties, the bond is cancelled, otherwise it remains in full force.

Bond 33 may be cancelled without payment of duties on a change of ownership, either of the whole property, or any part thereof, provided the property remains under the King's lock and key. The new proprietor must enter into a bond with the same conditions, and specifying date of importation, importer's name and residence, and setting forth that "the property has been lately sold and disposed of." This bond is furnished at the Custom-House, and has no printed number at the head.

Property may be taken out of the warehouse for one of three purposes. For removal to another warehouse in the same colony—for Home consumption—for exportation. In the first and last cases, bonds are required to be given; in the second, the payment of all the duties cancels all previous bonds.

RE-WAREHOUSING.—When goods are required to be re-warehoused, a form must be filled up expressive of the owner's desire to remove them from (say) Quebec to Montreal. This form is numbered 37, and is too simple to require explanation. It contains at first a certificate that security has been taken for the due arrival, and re-warehousing of such and such goods at such and such Port. This paper is transmitted by the officers of the Customs at the Port, whence the goods are shipped to the officers of the Port, where they are intended to be re-warehoused.

The bond required to be given is to thrice the amount of the duties, as in other cases. It sets forth that the owner of the goods (as specified) is desirous of removing them from the Port of (Quebec) to the Port of (Montreal), and the condition is, that they should be duly re-warehoused. Hence a certificate of such re-warehousing must be transmitted to the officers of the port whence they came in order that the bond which is numbered 36 may be cancelled.

To re-warehouse goods the following form of entry is required, and bond 33 as previously described, has to be given.

PORT OF MONTREAL.

Inwards, per *Barge Omphale*, *Alexander Corneau*, Master, from Quebec.

	Value	Sterling. L. s. d.
E. 1 @ 21		649 0 0
21 ps. rum, 3383 gs.		
C. & M. 1 @ 31	Ex. Ssn.	
31 " rum, 3467 "	McBean,	
A. 1 @ 7	fm. Mont-	
7 " rum, 761 "	tego Bay	
	Jamaica.	
		Sterling. L. s. d.
6611 " @ 6d		165 5 6
Add 2-13		25 8 7
		190 14 1

Sterling.
L. s. d.
190 44 1

Provincial Duties.

6611 gs.

Less 3 1/4 cent. 198 "

6413 " @ 3d Sterling.
80 3 3
@ 3d 80 3 3

Currency L.350 0 7

Warehoused by L. S. & Co. at Quebec, 16th August 1833, and now to be re-warehoused at this Port, under the 3. and 4. Wm. IV. cap. 59.

(Signed.)

L. S. & Co.

Montreal, December 25, 1833.

HOME CONSUMPTION.—As the entries required for Home consumption are required also on exporting from the warehouse, we shall describe them here.

The following is the form when the goods have been warehoused direct from ships:—

EX WAREHOUSE.

PORT OF MONTREAL.

Outwards per Brig *Susan*, *Duncan McNabb*, Master, from *Montego Bay*, *Jamaica*.

	Value	Sterling. L. s. d.
S. M'N.		649 0 0
1 @ 59, 59 puns B. P. Rum, }		
6611 gs. @ 6d. }		165 5 6
Add 2-13		25 8 7
		190 14 1

Provincial Duties.

6611 gs.

Less 3 1/4 cent. 198 "

6413 " @ 3d L. s. d.
80 3 3
3d. 80 3 3

Currency L.350 0 7

Warehoused by us the 5th May last, and now for all duties.*

(Signed)

J. P. & Co.

Montreal, May 5, 1834.

* NOTE.—When only part are taken out of the Warehouse, the Custom-House guage of each cask, and the value thereof, must be stated in the Entry Outwards, corresponding with the guage and value stated in the Entry Inwards; and when the goods are intended to be Exported, instead of the words "now for all duties," insert the Name of the Vessel by which they are to be Exported, as well as the Master's Name, and where bound to.

When the entry is completed, a paper headed **HOME CONSUMPTION**, No. 38, and addressed to the locker is handed to the merchant. This paper is furnished by the Custom-House, and specifies in separate ruled columns, landing mark and number—quantity—tare—the same repeated—and by whom paid, and when.

When the goods are such as have been re-warehoused, the only difference in the entry is exhibited in the following form:—

EX WAREHOUSE.

PORT OF MONTREAL.

Outwards per *Barge Omphale*, *Alex. Corneau*, Master from Quebec.

	Value	Sterling. L. s. d.
E 1 @ 21.		649 0 0
21 puns. Rum, 2383 galls. }		
C & M 1 @ 31.		
31 puns. Rum, 3467 "		
A 1 & 7.		
7 puns. " 761 "		
6611 " @ 6d.		165 5 6
Add 2-13ths		25 8 7
		190 14 1

		<i>Sterling.</i>	
		<i>L. s. d.</i>	
		190	14 0
<i>Provincial Duties.</i>			
6611 galls.		<i>Sterling.</i>	
Less 3 $\frac{1}{2}$ cent. 198 "		<i>L. s. d.</i>	
6413 "		@ 3d. 80	3 3
		@ 3d. 80	3 3
			160 6 6
		<i>Currency</i> L.350 0 7	
(Warehoused by <i>L. S. & Co.</i> at <i>Quebec</i> , 16th August,			
1833 Re-warehoused by them here 25th November,			
1833, and now for all duties.)			
		(Signed) <i>L. S. & Co.</i>	

Montreal, May 5, 1834.

NOTE.—When only part are taken out of the Warehouse, the Custom House gauge of each cask and the value thereof, must be stated in the Entry Outwards, corresponding with the gauge and value stated in the Entry Inwards; and when the goods are intended to be exported, instead of the words "now for all duties," insert the name of the vessel by which they are to be exported, as well as the master's name and where bound to.

EXPORTING FROM WAREHOUSE.—When goods are required to be exported, the notes at the foot of the above forms of entries will show how they are to be made out; in addi-

tion to these, a bond is required to be given by the exporter and two securities to thrice the amount of the duties, that the goods specified shall be faithfully exported to such and such a port. This bond is numbered 35—and is furnished at the Custom-House.

It may be here proper to remark that the exporter should instruct the consignee of the goods to return him a certificate of the due delivery of the goods at the port to which they are shipped, in order that proof may be handed to the Collector that the conditions of bond 35 have been fulfilled, whereupon it is cancelled.

When the merchant has completed his entries outwards, and entered into the bond above described, an exportation note headed EXPORTATION, No. 39, and addressed to the locker is handed to him. It specifies in separate columns Export mark and number—landing mark and number—quantity—tare—delivery, quantity—difference more or less—exporter, ship, port, and where laden. On presenting the above to the locker, the goods specified are delivered.

HARBOUR DUES, &c.

MONTREAL RATES OF WHARFAGE.

The Commissioners for Improving and Enlarging the Harbour of Montreal, hereby give Notice, that the Rates of Wharfage authorised by the Provincial Statutes, 1st Will. IV. chap. 11, and 2d Will. IV. chap. 36, to be levied in the Harbour of Montreal, are to be paid to the Collector and Comptroller of His Majesty's Customs at this Port, who have undertaken to receive the same. The Rates are as follows:—

Vessels from Sea, for each day they remain in Port, 2s 6d each.

On Goods landed therefrom, 3d per ton measurement.

Steamboats and Barges of Steamboats for each day they remain in Port, 2s 6d each.

On Goods landed from Steamboats and Barges of Steamboats, 1d per ton measurement.

Durham Boats, 5s each trip.

River Craft, 5s each trip.

Ferry Boats impelled by steam, 2s 6d each trip.

Batteaux, 1s each trip.

Boards and Plank, 5s per raft.

Fire Wood, 1d per cord.

On Ashes shipped on board any Vessel, Boat, Barge or Craft, 2d per barrel.

On Beef and Pork do. 1d per barrel.

On Flour and Meal do. ½d per barrel.

On Lard, Butter, Tallow, Bees' Wax and Honey, in barrels, 1d per barrel.

On Lard, Butter, Tallow, Bees' Wax and Honey, in kegs, ½d per keg.

On Wheat, in bulk, 1s per 100 bushels.

On Oats, 3d per 100 bushels.

On other Grain and Seeds, in bulk, 6d per 100 bushels.

On Barley, Rye, Peas, Wheat, and other grain or Seeds, in barrels, 4½d per barrel.

On Apples, ½d per barrel.

On Leaf Tobacco, in hogsheads, 4d per hogshead.

On Leaf Tobacco, in half hogsheads, 2½d per half hogshead.

On Manufactured Tobacco, in kegs, 1d per keg.

On Leather, in rolls, 1d per roll.

On Live Hogs and Pork, in carcass, 1d each

On Horses and Neat Cattle, 2d per head.

On Stone from the Quarries, 6d per toise.

On Sand and Lime, ½d per barrique.

On Large Stage Coaches and heavy four wheel Waggon, 6d each.

On Caleches, Gigs, Carts, light Waggon, and other Carriages, 2d each.

On all Goods and Articles not enumerated, 3d per ton measurement, or per ton weight, at the option of the Commissioners.

By Order,

N. C. RADIGER, Sec.

REGULATIONS RESPECTING THE DELIVERY AND RECEIPT OF GOODS FROM ON BOARD VESSELS FROM SEA.

1. The Consignees of all vessels arriving from sea, in the port of Montreal, are required to notify in writing the various Consignees of the cargo, of the ship being entered inwards at the Custom House: and it shall be incumbent on the said Consignees, to pass their entries at the Custom House, within at least forty-eight hours after such notice, in default of which, the Consignee or Master of the ship shall have liberty to send the goods to the public store.

2. The Consignees of sea-going vessels are recommended to place on board a clerk or other competent person, to superintend the discharge of the cargo; so as to avoid as much as possible, the frequent mistakes and losses which now occur in the delivery of goods to their respective Consignees.

3. Consignees are not bound to receive goods on holidays, (*fêtes d'obligation*.)

REGULATIONS FOR STEAM VESSELS AND THEIR BARGES IN THE DELIVERY OF THEIR CARGOES.

1. The Masters or Agents of steam-vessels, and of their attending barges, having on board merchandize of any description, shall give notice in writing of their arrival in port, to the consignee or consignees of such merchandize, at his or their office or usual place of business, one hour before beginning to unload; and in the case of being loaded with grain, salt in bulk, or coals, six hours notice shall be given.

2. Steam-vessels and their barges as aforesaid, arriving during night, or early in the morning, shall not begin to discharge their cargoes before seven o'clock A. M. from the opening of the navigation to the first of October, nor before eight o'clock, A. M. from the first day of October till the close of the navigation: and no merchandize of any description shall be landed after seven o'clock, P. M. from the open-

ing of the navigation to the first day of October, nor after five o'clock, P. M. from the first day of October to the close of the navigation : unless with the consent of the Consignee or Consignees.

3. Steam-vessels and their barges arriving late in the morning, and partly unloaded during the day, may recommence delivering on the following morning, at six o'clock, from the opening of the navigation till the first day of October, and at seven o'clock from the first day of October till the close of the navigation ; and those which arrive in the evening, and give the prescribed notice, may commence delivering on the following morning, at the same hours as last mentioned.

4. The Proprietors or Agents of steam-vessels and their barges, shall provide suitable storage for such merchandize, as may be consigned to persons not resident in Montreal, or which may not be called for by the Consignees in due time, at the risk and expense of such Consignees. They shall take particular care of small packages and parcels, as being most liable to be lost or mislaid : and for all merchandize thus stored, they shall be entitled to the usual charges for receiving, delivering and storage.

5. Dry goods and other merchandize, subject to be damaged by water, shall not be discharg-

ed during rain, or at any time laid down in the mud.

6. The Masters and Purser of Steam-vessels and their barges shall be particularly careful of all letters and parcels addressed to Consignees of goods on board, and cause them to be delivered on arrival ; and their delivery shall be accompanied by an intimation at the hour at which the landing of the cargo is to commence.

7. The Consignees of goods, on board of steam-vessels and their barges, shall not be obliged to receive their goods on holidays, otherwise called *fetes d'obligation*.

8. In case of any dispute as to the quantity or number of articles shipped on board of steam-vessels or their barges, a person may be put on board by the Shippers, who shall be allowed one dollar for each day, and the party in error shall pay the same, together with his passage money including board.

9. No damage shall be recovered on perishable articles contained in crates or slight packages, unless the description of the goods be set forth in the bill of lading.

10. No parcels of specie, notes, or bullion, shall be at the risk of the Proprietors or Agents, unless the freight be paid for them when put in charge.

REGULATIONS RELATIVE TO DURHAM BOATS, BATTEAUX, AND OTHER SMALL CRAFT, ARRIVING BY INTERNAL NAVIGATION AT THIS PORT, WITH MERCHANDIZE FROM THE INTERIOR.

1. The freight of goods, brought from the interior to the port of Montreal, is payable at the current rates, when no agreement exists to the contrary, on delivery of property in good order.

2. Package goods are to be delivered in good order, or to be put into that state at the expense of the Carrier.

3. Goods brought from the interior to the port of Montreal, are deliverable on the wharves in fine weather only, between the hours of six, A. M. and seven, P. M. from the opening of the navigation to the thirty-first day of August inclusive, and between the hours of seven, A. M. and six, P. M. from the first day of September to the close of the navigation. And it is incumbent on the Carrier, to notify the Consignee of the arrival of the goods, and to cause to be left at his usual place of business, letters of advice accompanying the property or particulars thereof. In the case of wheat in bulk or in bags, a sample thereof to be left with the notice of its arrival.

4. The Consignee is bound to attend in person or by his agent, to receive his goods at the beach ; and if he neglect to do so for three hours after notice of their arrival in port, *provided the notice be given at or before three o'clock of the afternoon*, it will be optional with the Carrier to land and store the goods, subject to the expense actually incurred, or to retain them at the rates of demurrage herein after provided for ; in either case the property will be liable to the Carrier for the charges so incurred ; but no delivery of the goods, sooner than three hours after notice

given to the Consignee of the actual arrival thereof in port, or without the limits of the port unless authorised by the Consignees, shall exonerate the Carrier ; neither shall the Consignees be required to receive goods arriving in port after three o'clock of the afternoon, until the following morning at nine o'clock, and ten o'clock for grain in bulk, and the expense of storage and cartage, in the case of goods landed by the Carrier, shall not exceed the tariff rates.

5. The rates of demurrage referred to in the preceding article shall not exceed seven shillings and sixpence per hour, between the hours of six, A. M. and seven, P. M. and twenty shillings for the whole time between seven, P. M. and six, A. M. in the case of a Durham boat, nor three shillings and ninepence per hour between the hours of six, A. M. and seven, P. M. or ten shillings for the whole period between the hours of seven, P. M. and six, A. M. in the case of a Battau or Barge ; provided that no boat arriving after twelve o'clock shall be entitled to demurrage for the first night, but only for the business hours after the expiration of the usual notice.

6. In all cases it is incumbent on the Carrier to deliver property from the port on the beach or wharves, and in the instance of wheat, he is bound to weigh or measure the same, according as the same may have been originally shipped by weight or measure, for the purpose of verifying the account.

7. Consignees are not bound to receive goods on holidays, (*fetes d'obligation*.)

RATES OF COMMISSION, STORAGE, &c.

Recommended for general adoption, and allowed by the Montreal Committee of Trade, when no agreement subsists to the contrary. Established at a meeting of the said Committee, 3d Feb. 1832.

COMMISSION AND AGENCY.	For.	Int.
	£ ct.	£ ct.
On the sale of merchandise or produce	5	2½
For del credere or guarantee of debts on sales	2½	2½
On purchase and shipment of merchandise, and on amount of charges, with funds in hand	2½	1½
On ditto, when reimbursement is taken by bills of exchange or drafts	5	2½
On the purchase of wheat or other grain in the market, and on amount of charges, with funds in hand	5	3½
On ditto, when reimbursement is taken by bills of exchange or drafts	7½	5
On the purchase of wheat or other grain, in lots of not less than 1000 bushels, with funds in hand	3½	2½
On ditto, when reimbursement is taken by bills of exchange, or drafts	5	3½
On the sale of bills of exchange, stocks or specie, or on the purchase thereof, with funds in hand,	½	½
For collecting uncontested debts and remitting the proceeds	2½	2½
For endorsing bills of exchange or notes of hand in all cases	2½	2½
On the sale or purchase of vessels, with funds in hand	2½	1½
For collecting or procuring freights, and on disbursements, with funds in hand	2½	2½
On ships' disbursements, when reimbursement is taken by Captains' bills	5	3½
For receiving and paying monies, from which no other commission is derived	1	½
For receiving and forwarding goods,—2s. 6d. for each pipe, puncheon, hogshead, bale, case or crate, and for other packages in proportion, and on amount of disbursements, and on responsibilities incurred....	2½	2½

N. B. The above rates of commission to be exclusive of storage, brokerage, and every other charge actually incurred. The risk of loss by fire, unless insurance be ordered, and of robbery, theft, and other unavoidable occurrences, if the usual care be taken to secure the property, in all cases to be borne by the proprietor of the goods. On consignments re-shipped or withdrawn, full commission to be charged to the extent of advance or responsibilities incurred, and half commission on the residue of the value.

STORAGE, &c.

On Wheat and other Grain.

First month, including labour of receiving and delivering, 1½d.—each succeeding month, ½d. per bushel.

Cribbling, each time ½l.; screening, each time ¼d. per bushel: turning to prevent heating, each time 6d. per 100 bushels: use of bags, each time 3s. 9d. per 1000 bushels.

Flour and Meal.

First month, including labour of receiving and delivering, 4d. per barrel—each succeeding month, 2d. per barrel.

Labour of preparing for inspection and roping, ¼d. per barrel.

Pork, Beef, Butter and Lard, in barrels.

First month, including labour of receiving and delivering, 5d. per barrel—each succeeding month, 3d. per barrel.

Muscovado Sugar.

First month, including labour of receiving, weighing and delivering, 3s. per hhd. and 2s. per tierce—each succeeding month, 1s. 3d. per hhd. 1s. per tierce.

Refined Sugar, Tobacco, Rice, &c.

First month, including labour of receiving, weighing and delivering, 2s. per hhd. and 1s. 6d. per tierce—each succeeding month, 1s. per hhd. 9d. per tierce.

Rum, Wines and other Liquors.

First month, including labour of receiving and delivering, 2s. 6d. per pipe, 2s. per puncheon, 1s. 3d. per hhd., and 9d. per quarter cask—each succeeding month, 1s. 3d. per pipe, 1s. per puncheon, 7½d. per hhd. 4d. per quarter cask; gauging, 4d. per package, for pipes, puns. and hhds., 3d. for quarter casks.

Iron.

First month, including labour of receiving, weighing and delivering, 5s. per ton—each succeeding month, 1s. per ton.

Salt.

First month, including labour of receiving and delivering, 7s. 6d. per 100 minots—each succeeding month, 1s. 8d. per 100 minots; use of bags, 9d. per 100 minots.

Bales, Cases, Crates, &c.

To be charged in proportion to casks of their respective dimensions.

Coals.

First month, ground rent, 1s. per chaldron—each succeeding month, 3d. per do.

N. B. Every package stored, though it may not remain twenty four hours, will be liable to one month's storage.

TARIFF OF FREIGHT BETWEEN QUEBEC AND MONTREAL, PER STEAMBOATS
AND BARGES, FOR 1834, INCLUDING WHARF DUES AT MONTREAL.

[illegible]

Sugar, barrels.....	0	1	6
matts E. I., small.....	0	1	0
large.....	0	1	3
Shovels and Pans, $\text{\$}$ doz.....	0	0	7
Scythes and Sickles do.....	0	0	4
Stoves, double, from Quebec.....	0	5	0
from Three Rivers.....	0	4	0
single do.....	0	2	9
imported, packed.....	0	2	3
double do do.....	0	3	6
Shot, casks, $\text{\$}$ cwt.....	0	0	7
Tiles, Kiln, each.....	0	0	3
Tobacco, kegs.....	0	1	0
$\frac{1}{2}$ do.....	0	0	7
hhd's of Leaf, $\text{\$}$ ten measure- ment.....	0	10	6
Tierces of Liquor or Wine.....	0	2	3
Turpentine, Spirits of, bbls 30 gallons.....	0	1	9
Tar, barrels under 33 gallons.....	0	2	0
tierces.....	0	2	9
Vitriol, in carboys of 6 @ 8 gallons.....	0	5	6
Window Glass, boxes.....	0	0	7 $\frac{1}{2}$
$\frac{1}{2}$ do.....	0	0	5
Cabin Passage.....	1	10	0
All Cooperage to be paid for by Shippers or Consignees.			

All Cargoes to be received from the Barges with due diligence, and any detention in discharging them to be paid for, at the rate of £5 per day.

Shippers or Consignees to furnish a measurer at their own expense for Salt or Grain, when required to be measured, and the freight of any surplus to be paid for.

The Proprietors do not hold themselves responsible for any deficiency in Oysters nor Green Cod Fish.

When Steamboats and Barges receive or deliver cargo at other than their own wharves, to suit the convenience of the Shippers or Consignees, the vessel to be held free of charge for wharfage, &c.

One Steerage Passage to be allowed to a person in charge of not less than three Horses, six head of Cattle, fifty Sheep, or twenty Pigs, and the Proprietors will not hold themselves responsible for any loss, by getting overboard or injuring one another while on board.

All Freight payable on delivery.

TOLLS AND REGULATIONS ESTABLISHED FOR THE LACHINE CANAL UNDER THE AUTHORITY OF THE ACTS OF THE PROVINCIAL LEGISLATURE.

RATES OF TOLL.

Timber, $\text{\$}$ ton.....	£0	0	3
Firewood, (in Scows or boats,) $\text{\$}$ cord.....	0	0	6
Boat, &c. 5 tons and under.....	0	6	3
Do between 5 and 20 tons.....	0	8	9
Do between 20 and 60 tons.....	0	12	6
Do above 60 tons.....	0	15	0
Merchandise or Liquors, $\text{\$}$ ton.....	0	1	9
Ashes, $\text{\$}$ barrel.....	0	0	5
Beef or Pork, $\text{\$}$ barrel.....	0	0	3
Flour or Rice, $\text{\$}$ tierce.....	0	0	4
Do $\text{\$}$ barrel.....	0	0	2
Do $\text{\$}$ $\frac{1}{2}$ barrel.....	0	0	1
Salt, $\text{\$}$ ton.....	0	0	9
Pipe Staves, $\text{\$}$ Standard M.....	0	15	0
Wheat or other Grain, $\text{\$}$ bushel or minot.....	0	0	0 $\frac{1}{2}$
Passengers, each.....	0	0	6
Horses and Horned Cattle, each... Hogs, Sheep, Goats, Calves, &c. do	0	0	6
Stone, $\text{\$}$ toise.....	0	2	6
Lime, $\text{\$}$ hhd.....	0	0	3
Shingles, $\text{\$}$ M.....	0	0	3
Hay, $\text{\$}$ 100 bundles.....	0	1	0

1. The said Rates are for the whole distance from Lachine to Montreal, (nine miles,) and so in proportion for each mile of the distance, that Goods, &c. may be transported on the Canal, but all Boats, Scows, Vessels or Rafts, loading or unloading below Lock No. 4, whether in ascending or descending; shall pay the same as if they passed through all the Locks. A fraction of a mile shall be deemed a whole mile. A fraction of a ton, in the measurement of a boat or vessel, shall be taken according to the number of quarters of a ton therein. A fraction of a quarter of a ton shall be deemed a whole quarter. Timber, Boards, Plank and Scantling in Rafts, to be calculated by the quantity of feet; no quantity under 25 feet shall pay less than for 25. Boats and Scows laden solely with Firewood or other Timber having passed down the Canal and paid the rates are exempted from toll

in ascending, if unladen and empty. Boats, &c. having descended by the River are subject in ascending the Canal to pay one-third more than the above rates of toll. Square-rigged or other Vessels from sea, Schooners, Sloops, Steamers, Barges, Boats, Scows or Vessels of any kind, and Rafts and Cribbs, not using the Canal, are prohibited from entering that part of the Canal below Lock No. 7, or using the Canal Wharf below the said Lock, in order to leave the same free for the use of such Vessels, &c. as navigate upon the Canal.

2. Conductors must be provided with a manifest or list of the packages or pieces comprising the cargo of each Boat, Vessel or Scow under their charge, distinguishing the species thereof; and also the measurement, if the Toll thereon be so payable. The Toll on Merchandise being fixed by the ton, the weight must be marked on each package, whereof the rate is not specifically provided for in the Tariff.

3. If the Collector sees good reason to doubt the correctness of the manifest or list, the cargo may be unloaded and examined; if found incorrect, the expense shall be paid by the owner or conductor of the Boat, Vessel or Scow; if correct, to be reloaded at the expense of the Canal.

4. Boats, &c. shall be detained until the Tolls are paid, and the same power of detention is given, if any damage is done by persons navigating Boats, &c. or being passengers therein.

5. Horses employed in towing must not be driven at any pace but a walk. Boats, Vessels and Scows meeting others in the Canal, those coming down shall keep the side next the tow-path, and those going up give way so as to allow of the others passing over the tow rope.

6. Cribbs, Boats, Scows or Vessels of any kind meeting under any Bridge shall pass in succession, the first that reaches the Bridge passing first, and they shall pass through the Locks in the same order and agreeably to the directions of the Lock-keeper.

7. Cribbs or Timber, when overtaken by Boats, Scows, or other Vessels, must give way

thereto, and sheer off to the side opposite to the towing path, so that such Boats, Scows or other Vessels may pass; and there shall be with all Cribb, Timber, Boats, Scows or other Vessels, a sufficient number of men for the due management thereof.

8. No Timber of any kind whatever shall be allowed to be drawn up the Banks of the Canal, or to lie over the sides thereof.

9. No Cribb of Timber, Boats, Scows or other Vessels shall be admitted into the Canal unless they are in good order, and they must proceed immediately to their place of destination without stopping.

10. The entrances of the Canal at Lachine and Montreal must not be obstructed under any pretence whatever; and all Boats, Scows or other Vessels therein, must be ranged in conformity to the directions of the Commissioners, or the Superintendent or Overseer, whom they may appoint.

11. Boats, Scows or other Vessels, or Cribb of Timber, waiting either above or below the Locks at the Wind-Mills, (Nos. 5, 6 and 7,) must remain on the South-East side of the Canal, so as to leave the other side free for the convenience of loading and unloading.

12. No Cribb of Timber or Boats, Scows or Vessels of any kind shall remain in the Canal, excepting during the time of loading and unloading, or passing up and down; if detained, however, by unavoidable circumstances, they shall not remain along the Wharves, without the special permission of the Commissioners or their Superintendent, and they must be placed in conformity to their or his directions.

13. No Cribb, Boats, Scows or other Vessels, not in immediate employ, shall be allowed to remain in the Canal, or in any Basin of the Canal,

without the special permission of the Commissioners.

14. No Boats, Scows or Vessels of any kind, shall be allowed to be drawn up the Banks or Slips of the Canal, without the special permission of the Commissioners being first obtained.

15. No Cribb, Boats, Scows or Vessels of any kind, shall be left in the Canal, either afloat, sunk or otherwise; and in the Fall of the year, at the close of the Navigation, none shall remain in the Canal, without the special permission of the Commissioners.

16. Persons employing Boats, Scows or Vessels of any kind, are prohibited, in cleaning them, from throwing chips, dirt, rubbish or filth, into the Canal, and from allowing any Timber or Firewood to remain in the Canal, either sunk or afloat.

17. No Merchandise or Effects, or Wood of any kind, and particularly Cord Wood, shall remain on the Banks or Wharves of the Canal longer than forty-eight hours; and at the Wharf below the River Lock, near the Wind-Mills, no Cord Wood shall, on any account, be landed between the said Lock, and a distance of about forty feet below the second Crane.

18. No Cribb, Boats, Scows or Vessels of any kind, which have passed through the Canal, shall remain near the Wharf, below the River Lock longer than a sufficient time to unload, and to take in their loading at the same place.

19. The regular hours for the working of the Locks shall be as follows:—From the first of May to the first of September, from four o'clock, A. M. to eight o'clock, P. M.; and at the seasons preceding or succeeding those dates respectively, from daylight until dusk of evening.

By order,

FREDK. GRIFFIN, Sec.

ST. LAWRENCE STEAMBOAT COMPANY'S RATES OF TOWING VESSELS, EXCLUSIVE OF PILOTAGE, BETWEEN QUEBEC AND MONTREAL, PER STEAMBOATS JOHN BULL AND CANADA.

BREADTH OF BEAM.	DRAFT OF WATER.								
	9 Feet Draft.	For each additional Foot.	10 Feet.	11 Feet.	12 Feet.	13 Feet.	14 Feet.	15 Feet.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
20 Feet.	26 13 4	2 13 4	29 6 8	32 0 0	34 13 4	37 6 8	40 0 0	42 13 4	
21 Ditto.	28 0 0	3 0 0	31 0 0	34 0 0	37 0 0	40 0 0	43 0 0	46 0 0	
22 Ditto.	29 6 8	3 6 8	32 13 4	36 0 0	39 6 8	42 13 4	46 0 0	49 6 8	
23 Ditto.	30 13 4	3 13 4	34 6 8	38 0 0	41 13 4	45 6 8	49 0 0	52 13 4	
24 Ditto.	32 0 0	4 0 0	36 0 0	40 0 0	44 0 0	48 0 0	52 0 0	56 0 0	
25 Ditto.	33 6 8	4 6 8	37 13 4	42 0 0	46 6 8	50 13 4	55 0 0	59 6 8	
26 Ditto.	34 13 4	4 13 4	39 6 8	44 0 0	48 13 4	53 6 8	58 0 0	62 13 4	
27 Ditto.	36 0 0	5 0 0	41 0 0	46 0 0	51 0 0	56 0 0	61 0 0	66 0 0	
28 Ditto.	37 6 8	5 6 8	42 13 4	48 0 0	53 6 8	58 13 4	64 0 0	69 6 8	

The Downward Towing to be only two-thirds of the Upward Rates.

Any Vessel taking the Boat at any intermediate distance between Quebec and the Church at Batiscau, will pay the full Towing, as if Towed from Quebec. If taken in Tow between Batiscau Church and the Wharf at Three Rivers, to pay three-fourths of the full Towing. If taken

in Tow between the Wharf and Three Rivers and Sorel, to pay two-thirds of the full Towing. If taken in Tow between Sorel and the Church at Pointe aux Trembles, to pay one-half the full Towing; and from the Church at Pointe aux Trembles, or any intermediate place above

the said Pointe, to Montreal, to pay one-third the full Towage. It being understood that when Towage is engaged for Vessels at Quebec, as they have a preference over others, the full Towage to be paid for, whether the whole, or part, or none of the Towing is performed. The deduction made referring only to Vessels for which Towage has not been previously engaged at Quebec.

Passengers on board Vessels taken in Tow, to pay one-half the Steamboat Steerage Rates.

The Masters of Vessels to furnish Tow-Lines and Hawsers.

Not less than nine feet to be charged as draft of water.

The greatest draft of water to be taken as measurement.

Should the Masters of the Boats, from any just reason, deem it necessary to cast off a Vessel, no deduction to be made on the Towage, provided they are re-taken by first opportunity.

Vessels Towed from Montreal, or any place above Sorel, to Three Rivers, to be charged three-fourths of the Towage to Quebec, and from Three Rivers, and above Port Neuf, to be charged half Towage.

All Pilotage to be paid by the Masters or Consignees.

In the event of any Vessel grounding, when in Tow, in consequence of being too deeply laden, the detention to be paid for, also the Tariff rate, for freight taken out.

N. B.—The Proprietors notify to Masters of Vessels and others, that they will not hold themselves liable for any damage that may be done to Vessels, or their Warps, either in taking in Tow, Towing or casting them off.

Towage payable on demand.

J. MOLSON & SONS, Agents at Montreal.

R. SHAW, Quebec.

H. F. HUGHES, Three Rivers.

R. HARROWER, Sorel.