

Joint Address of the Legislative Council and
House of Assembly of Upper Canada to
His Majesty.

TO THE
KING'S MOST EXCELLENT MAJESTY.

MOST GRACIOUS SOVEREIGN,

WE, your Majesty's dutiful and loyal subjects, the Legislative Council and Commons of Upper Canada, in Provincial Parliament assembled, humbly approach your Majesty with our respectful representation:—That when your august Father announced to his Imperial Parliament his gracious intention to divide his Province of Quebec into two distinct Provinces, to comprehend all that territory acquired by conquest under the name of Canada, the Parliament, sensible of the royal will to secure equally to his old and new subjects respectively the full enjoyment of their religion, laws, and language, did in its wisdom provide for such security a Constitution common to both the future Provinces. In granting to the Provinces respectively a Legislative Power quite adequate to their wants and prosperity, so much was only

reserved as was necessary to protect religion, the prerogative, and commerce, from the irregular interposition of either.

The local situation of Upper Canada, singular amongst the numerous Colonies and possessions of the United Kingdom, leaves her no approach to the ocean but through the Port of Quebec, the capital of Lower Canada.

The regulation of that port, and the control of imports into and exports from it, naturally belongs to the national Legislature, and was retained in the Constitutional Charter granted by Parliament.

A Legislative Authority in matters of trade has, however, been hitherto allowed with such liberal indulgence to the Colonists, that the respective Provincial Legislatures have been permitted to adopt in that respect such course as they could agree upon, not being adverse to the national laws.

During more than twenty years the most perfect harmony subsisted between the Provinces, on the subject of revenue from the receipt of Customs at the Port of Quebec ; and this harmony was sustained by occasional consultation and agreement.

By the last provisional agreement between the two Provinces, in 1817, Upper Canada was entitled to receive one-fifth of the duties levied at the Port of Quebec, exclusive of the expense of col-

lection ; but the term was limited to the first day of July, 1819, and no provision was made for the payment of this proportion, in the event of the annual Legislative Session of Lower Canada being interrupted.

This event occurred, and the adjusted revenue of this Province was withheld for a part of the period agreed to ; and from the same cause all proceedings towards the renewal of any agreement was postponed until the last year. Large arrearages are, moreover, due to this Province, under the express terms of agreements ratified by both branches of the Legislature, for which applications have, for several years past been made to the Province of Lower Canada without success.

The difficulties experienced by this Province from the detention of its revenue, impelled us, during our last Session, earnestly to implore the interposition of your Majesty ; but sufficient time has not elapsed, to admit of our receiving a signification of your Royal pleasure.

Since our prayer was addressed to your Majesty, Commissioners on the part of both Provinces have been named as usual, and have met during the last summer, but could not agree upon any reasonable terms of accommodation for the future.

In the mean time this Province is without revenue

from its principal source, the duties on foreign imports ; and our internal revenue, being altogether inadequate, even to the ordinary and necessary charges for the public service, the Executive Government is embarrassed, the public creditors are delayed, all means of advancing works of general utility withheld ; and it has at last become necessary to borrow, on the credit of the Province, a sum which the receipt of this Revenue only can enable it to redeem, in order to pay the pensions, which Upper Canada has extended out of her limited means to those who were wounded, in maintaining the cause of your Majesty's empire in a national war.

Under these circumstances of accumulating difficulty, we feel it to be the first duty we owe to your Majesty's subjects in this Province, to unite again in an humble and earnest appeal to your Majesty ; and in the beginning of this Session resolutions were entered into, and a joint Committee of both Houses was formed for the express purpose of taking into consideration the present situation of this Province in regard to its financial relations with your Majesty's Province of Lower Canada.

That Committee have agreed to a Report, which with the Resolutions it refers to, we humbly beg leave to lay before your Majesty

Our humble petition, may it please your Majesty, now is, that your Majesty would be graciously pleased to recommend to your Imperial Parliament, to assume the exclusive and entire control of all imports and exports in and from the Port of Quebec, or to make such other enactments for securing to each Province its rights, as your Majesty, by the advice of your Imperial Parliament, shall deem expedient.

And that it would make provision for ascertaining and securing to Upper Canada the payment of such arrearages as are due from the Lower Province under the terms of agreements formally ratified.

We beg leave to renew our humble assurances of entire devotion to your Majesty's Person and Government; and to express our perfect confidence in the wisdom and justice of the Imperial Parliament, to provide us, at the gracious recommendation of your Majesty, a just remedy for the past, and to secure to us the enjoyment of our future rights.

Legislative Council, } WM. DASUMER POWELL, *Speaker*.
8th Jan. 1822.

Commons House of Assembly, } LEWIS P. SHERWOOD,
8th January, 1822. } *Speaker*.

**RESOLUTIONS of the Legislative Council and House
of Assembly of Upper Canada, on the subject
of its Financial Relations with the Province of
Lower Canada, passed in the second Session
of the Eighth Provincial Parliament, A.D. 1822.**

RESOLVED, That upon examination of the Report of the Commissioners appointed on the part of this Province “ to treat
“ with those of Lower Canada respecting the establishing of
“ such regulations as may regard the collection of duties, or
“ payment of drawbacks to be imposed or allowed on goods
“ passing from one Province into the other, by the Legis-
“ lature of each Province respectively, and of and concerning
“ any proportion of drawbacks to be received and paid of any
“ equal duties already imposed or hereafter to be imposed by
“ the said Legislatures respectively on any article or com-
“ modity passing from one Province into the other, and of and
“ concerning any regulations, provisions, matters and things,
“ which may regard the commerce, manufactures, or produce
“ of the said Province :” it is the opinion of this House, con-
sidering the principles assumed and the obstacles presented
by the Commissioners on the part of the Province of Lower
Canada at the late meeting, that any further effort to adjust
by amicable arrangement between the Commissioners the
amount of arrearages due to this Province, or to establish an
agreement for the future, would be certainly fruitless, and
that to attempt it would only lead to further disappointment
and delay, without any prospect of a beneficial result.

RESOLVED, That it appears clearly to this House, that large arrear-
ages on account of duties received at the British port o
Quebec before the year 1817 are due to this Province from
Lower Canada under the express terms of provisional agree-

ments, ratified by the Legislatures of both Provinces, which arranges the Commissioners of Lower Canada peremptorily decline entering into the consideration of, alleging that the execution of agreements when concluded is properly the province of the Executive Government.

RESOLVED, That it appears to this House, that applications for the payment of these arrearages have been made to the Executive Government of Lower Canada by the Government of this Province, which have afforded no prospect of a final adjustment.

RESOLVED, That it is the opinion of this House, that the means by which alone the Commissioners of Lower Canada would consent to ascertain the amount of drawbacks due to this Province upon goods imported from Lower Canada since the expiration of the last provisional agreement, were not such as it was practicable to adopt, or as could possibly lead to a just and satisfactory result; and that the insisting upon such means, after a lapse of two years, during which Upper Canada had been, solely by the omission of the necessary provision on the part of the Lower Province, deprived of the opportunity of renewing their agreement, and during which it was known, no means had been taken to ascertain the amount of the debt thus suffered to accrue, manifested no desire to repair the inconvenience this Province had thus been compelled to sustain, or to encourage confidence in the future consideration of our sister Province.

RESOLVED, That the express and decided refusal of the Commissioners of Lower Canada to enter into any agreement for any period beyond the close of the next Session of their Legislature, which should not have for its basis the sole collection of its own revenue by both Provinces respectively, leaves only to Upper Canada the adoption of a measure, which the bare inspection of the boundary by which it is separated from Lower Canada shews to be impracticable, and which, by an

experiment continued for many years to the manifest and great loss of Upper Canada, has been proved so, to the conviction of both Provinces.

RESOLVED, That while the whole revenue due to this Province for its proportion of duties received at the port of Quebec for the last two years, together with large unliquidated arrearages of an older date, are detained in the Treasury of Lower Canada; the Executive Government is embarrassed, the public creditors are delayed, all means of advancing works of general utility withheld; and it has at last become necessary to borrow on the credit of the Province a sum which the receipt of this revenue only can enable it to redeem, in order to pay the pensions which Upper Canada has generously extended out of its limited means to those who were wounded in maintaining the cause of the empire in a national war.

RESOLVED, That it is the opinion of this House, that this Province having looked for two years in vain for an opportunity of attempting an amicable arrangement, and having at last thus completely failed in the attempt, has no longer any alternative but to surrender all their just claims for the past, and to continue for the future in a state of dependence on the Legislature of another colony, which was never either expedient or just, but which had been patiently borne while a spirit of accommodation sustained mutual confidence, and until the Commissioners of Lower Canada openly made that confidence a matter of reproach; or to address ourselves to our Gracious Sovereign, most humbly and earnestly entreating his royal recommendation to his Imperial Parliament to exercise its undoubted right to control all imports and exports in and from the British port of Quebec, and to establish such regulations respecting the commercial intercourse between the two Provinces as may comport with the just rights and interests of both.

THE Committee appointed by the Honourable the Legislative Council and House of Assembly, to consider and report upon the Subject Matter of certain Resolutions of the House of Assembly, in which the Honourable the Legislative Council have concurred, respecting the Financial Concerns of this Province with Lower Canada, have, pursuant to the Order of both Houses, united together and examined the Matter to them referred, and have agreed on the following Report:—

YOUR Committee, desirous of bringing at once under the view of both Houses every thing that may tend to the clear understanding of the matters referred to them, without going unnecessarily into detailed calculations which it cannot be material at present to consider, deem it right, although such an account must necessarily extend itself to a considerable length, to trace distinctly the history of our intercourse with the Province of Lower Canada; to state the causes and consequences of the difficulties which at present ob-

struct the receipt of our revenue from that Province ; and to offer such suggestions as occur to them, upon the appeal which it has been resolved to make to the interference of our Parent State.

14 Geo. III.,
c. 88.

In the fourteenth year of his late Majesty's reign, when the limits of the Province of Quebec were extended beyond the narrow bounds to which they were confined by the Royal Proclamation of 1763, and made to embrace all the territory which at present composes the Provinces of Upper and Lower Canada, the British Parliament, having established a form of Civil Government, found it necessary to provide means for its support, and to defray the charge of administering justice according to the laws which it had given to the newly-organized Colony. To that end, an Act was passed whereby certain duties, which had been imposed, by the authority of the French King, upon imports and exports in and from the Province of Quebec, then called the Province of Canada, and which were inadequate to the purpose intended, were discontinued, and other duties imposed upon certain articles to be imported into the said Province: and it is by that Act provided, that " all the monies which should
 " arise by the said duties (except the necessary
 " charges of raising, collecting, levying, recovering, answering, paying, and accounting for the
 " same) shall be paid by the Collector of His
 " Majesty's Customs into the hands of His Ma-
 " jesty's Receiver-General in the said Province,

“ for the time being, and shall be applied, in the
 “ first place, in making a more certain and ade-
 “ quate provision towards defraying the expenses
 “ of the administration of justice, and of the
 “ support of the Civil Government in the said
 “ Province ; and that the Lord High Treasurer,
 “ or Commissioners of His Majesty’s Treasury,
 “ or any three or more of them for the time being,
 “ shall be, and is or are thereby empowered,
 “ from time to time, by any warrant or warrants
 “ under his or their hand or hands, to cause such
 “ money to be applied out of the said produce of
 “ the said duties, towards defraying the said ex-
 “ penses ; and that the residue of the said duties
 “ shall remain and be reserved in the hands of
 “ the said Receiver-General, for the future dis-
 “ position of Parliament.”

The Government of the Province of Quebec,
 and the provision for its support, remained on the
 footing on which this statute had placed them,
 till the year 1791, at which period the upper part
 of that Province, now forming the Province of
 Upper Canada, contained, it was supposed, about
 ten thousand inhabitants, who were principally
 disbanded soldiers of British and Colonial corps,
 or American loyalists, to whom an asylum was
 there afforded after the termination of the Revo-
 lutionary war.—These forming a description of
 people altogether different in their habits and at-
 tachments from the Canadian French, it was
 deemed advisablè by His late Majesty, when he

resolved to recommend to his Parliament, to bestow on his Canadian subjects the same free Constitution which prevailed in Great Britain, to divide the upper portion of the Province of Quebec from the lower, in order that the inhabitants of each might have it in their power, in adopting laws for their internal regulation, to indulge in their adherence to that system of jurisprudence to which they had been respectively accustomed.

31 Geo. III.
c. 31.

The Province of Quebec was accordingly divided into the Provinces of Upper and Lower Canada, by the line of separation which still exists; and by the 31st Geo. III., chap. 31, the British Parliament gave to each Province a separate Legislature, with power to make laws for its peace, welfare, and good government, subject to certain restrictions expressed in the statute.

31 Geo. III.
c. 31, sec. 46.

The port of Quebec, through which alone the people of Upper Canada could have access to the ocean, being within the limits assigned to the Province of Lower Canada, the necessity of protecting the Upper Province against the exercise of an exclusive legislative control over that Port by the Lower Province, suggested to the British Parliament the propriety of reserving to themselves, in express terms, the right, which must, at all events, have been implied of making laws
 “ with respect to the imposing of duties for the
 “ regulation of navigation, or for the regulation
 “ of the commerce to be carried on between the

“ said two Provinces, and for directing the payment of drawbacks.”

No particular provision, however, on these subjects, was contained in this statute ; and when the newly constituted Legislatures entered upon their functions, the British statute of 14th Geo. III., in so far as it imposed duties upon certain imports into the Port of Quebec, was still in force.

The Legislature of Lower Canada, in its first Session, found it necessary to provide a fund for defraying the expenses of their Officers and other charges incidental to their Session ; and for this purpose they imposed a duty upon wines imported into that Province, in addition to those already imposed by the 14th Geo. III. Not unmindful of the right of their sister Province to receive her imports from the Parent State, which of necessity must pass through the Port of Quebec, exempt from the duties which were to be applied solely to the use of Lower Canada, a clause was proposed to the Bill enacting these duties, by which it was provided that they should not be charged upon any goods entered at Quebec, and declared to be intended for exportation to Upper Canada. Aware, however, as it would seem, that their just intention, thus readily avowed, could not be completely carried into effect by this general provision, it was not adopted in the Bill, but resolutions of the House of Assembly were entered into, clearly recognising the right of Upper Canada to a drawback of the full amount

Statutes of
L. C.
33 G. III., c. 8.

Lower Canada
Journals of
Assembly,
dated 4th May,
1793.

of these provincial duties upon all such articles as were consumed in that Province.

Idem,
6th May.

These resolutions were, at the desire of the Assembly of Lower Canada, communicated by the Governor of that Province to the Governor of Upper Canada; and at the suggestion of Lower Canada, Commissioners were appointed to treat on behalf of both Provinces respecting the collection of duties and payment of drawbacks.

Statutes of
U. C.
33 Geo. III.,
c. 10.

In the mean time, however, the Legislature of Upper Canada feeling an equal necessity to provide a fund for the payment of their Officers, proceeded to raise it in the same manner as the other Province had done, by imposing an additional duty on wines, imported from the Province of Lower Canada, which it would seem, by the terms of the Act, were intended to be collected in that Province, and paid in the first instance to the Collector of Customs there.

When the Commissioners met under the authority of the Legislature of their respective Provinces, the amount due to Upper Canada, for its proportion of the duties imposed on wines by the Act of the Lower Province above-mentioned, was ascertained as nearly as could be done, and provision was made for its payment; and it was agreed by articles, afterwards ratified by the Legislatures of both Provinces, that “ the Legislature of Upper Canada should not impose any “ duties upon goods imported into Lower Canada, “ and passing into Upper Canada, but should

“ *allow and admit* the Legislature of Lower Ca-
 “ nada to impose such reasonable duties on such Vide Agreement. Appendix.
 “ goods as they might judge expedient, for the
 “ purpose of raising a revenue for the Province
 “ of Lower Canada.” And it was further agreed,
 “ that of such duties as the Province of Lower
 “ Canada had already imposed, or might there-
 “ after impose, on goods, wares, or merchandise,
 “ coming into the Province of Lower Canada, the
 “ Province of Upper Canada should be entitled
 “ to receive annually, and to dispose of, one-
 “ eighth of their nett produce, the other seven-
 “ eighths remaining for the use of Lower Ca-
 “ nada.”

Upon the expiration of this agreement, a new Vide Agreement
 one was concluded by Commissioners, on the part
 of both Provinces, in January, 1797, by which it
 was stipulated as before, that “ Upper Canada
 “ should not impose any duties on goods, im-
 “ ported from Lower Canada, but that she should
 “ *allow* the Province of Lower Canada to impose
 “ such reasonable duties on such goods as they
 “ might deem expedient”—in consideration of
 which the Legislature of Lower Canada agreed
 to allow a just proportion of the duties imposed
 by them to be paid to Upper Canada. This pro-
 portion was not by this agreement limited to one-
 eighth, as it had been by the last, neither did
 the Commissioners determine what it should be.

The population of Upper Canada had no doubt
 increased much more in proportion than that of

the Lower Province; and the former rate being therefore inapplicable, an attempt was made to ascertain the actual consumption of goods by Upper Canada, by stationing a Joint Inspector at the Coteau du Lac, at whose office all boats and carriages passing from the Lower Province into the Upper, were to report.

This agreement was renewed by Commissioners, from time to time, till 1817—the amount of drawbacks to be paid to Upper Canada being regulated entirely by the amount of dutiable articles reported by the Inspector at the Coteau du Lac to have passed from the Lower Province.

Vide
Agreement.

By this time it was sufficiently evident, that this mode of ascertaining the amount of drawbacks was defective from the nature of the boundary between the two Provinces, and other causes which shall be presently adverted to. It was discontinued by mutual consent, and by the agreement entered into by the Commissioners of both Provinces in 1817, it was provided, that during the period for which that agreement was to be in force, *viz.*, till the first of July 1819, Upper Canada should receive one-fifth of all duties received on importations into Lower Canada, a proportion fully justified by the comparative population and consumption of the two Provinces within the period referred to.

This was the last agreement concluded for the regulation of the commercial intercourse between the two Provinces. But your Committee, before

they proceed to state the unfortunate interruption in the receipt of our revenues from the Province of Lower Canada since its expiration, beg to lay before the respective Houses the following considerations growing out of the financial relations between the two Provinces up to that period.

The first agreement having provided for the payment to Upper Canada of one-eighth of all duties collected by the Legislature of Lower Canada upon importations into that Province, it is clear no loss could be sustained by us, except such as might arise by evasions of the revenue laws of our sister Province, in which losses it was just and unavoidable that we should participate, and therefore no question about arrearages arose so long as matters stood upon the footing on which the first agreement placed them. But when by the agreement of 28th January, 1797, that system of ascertaining the amount of drawbacks was established, which was continued till 1817, and which gave only to Upper Canada a right to receive for its proportion of provincial duties, levied in Lower Canada, the drawbacks upon all such articles as should be reported by the Inspector stationed at the Coteau du Lac to have passed into this Province, it is plain that any failure in reporting to that Officer, goods on which a drawback ought to be allowed, from whatever cause the omission might arise, must necessarily have occasioned to Upper Canada the loss of the

duties upon such goods, which no less by the plain justice of the case, than by the express terms of provisional agreements, actually existing, were clearly its due.

Such failure in reporting did, during the whole period of this arrangement, occur to a very great extent from various causes, some of them inevitable, and others arising wholly from an omission on the part of Lower Canada, which rendered nugatory the stipulations contained in the existing agreements. The facility of passing the Custom-house at the Coteau du Lac both by land and water, which could not be remedied (there being no natural barrier to prevent it) by any means that could be justified by the amount of revenue to be collected, and the temptation to avoid it in order to escape the inconvenience of detention, occasioned the loss to Upper Canada of drawbacks on goods to a very large amount, especially during the years 1812, 1813, 1814, and 1815, when the nature of the communication during the continuance of the war, made it almost impossible to observe regularity. The losses thus sustained, however, arising from the impracticability of a system to which this Province had consented, are not the fault of the sister Province, and where they cannot be ascertained to any amount with reasonable accuracy, and are consequently without remedy, must be borne without complaint.

But it is otherwise with any losses which this

Province can be proved to have sustained clearly by the default of the sister Province.

These your Committee find have been suffered to a very large amount, and from the following causes :

The Legislature of the Province of Lower Canada, from the time of passing the Act already noticed, imposing additional duties on wines imported into that Province, in order to raise a fund for defraying the expenses of their Officers, have from time to time to provide means for different public objects within their own Province, passed Acts increasing very considerably the duties imposed upon certain articles by the British statute 14th Geo. III., subjecting to duties certain specific articles which had before been admitted free, and imposing a general duty *ad valorem* upon all other articles of merchandise, saving a few which were particularly excepted.

These Acts of a Provincial Legislature, imposing duties upon articles imported from the mother Country or her Colonies, as well as from foreign states, however they might be considered as inconsistent with the reservations contained in our common constitutional charter, had been indulgently acquiesced in by Great Britain, and were certainly consistent with the subsisting agreements to which this Province had assented. But then, the express stipulation upon which that acquiescence was conceded, namely, that Lower Canada should allow to Upper Canada the full

Statutes of
LowerCanada.
33 Geo. III.,
c. 8.
35 Geo. III.,
c. 9.
39 Geo. III.,
c. 9.
45 Geo. II.,
c. 13.
51 Geo. III.,
c. 2.
52 Geo. III.,
c. 21.
53 Geo. III.,
c. 11.
55 Geo. III.,
c. 3.

Vide printed
Report of
Commission-
ers in 1821, &
Documents
annexed. Ap-
pendix A.

amount of drawbacks upon all such goods as should appear by the return of the Inspector at the Coteau du Lac, to have passed into this Province, was defeated by the omission of Lower Canada to furnish information of the duties they imposed from time to time, either to the Government of this Province, or to the Joint Inspector; from whence it happened that that Officer, ignorant of the duties which had been imposed, omitted to take any account of merchandise, subject to a duty *ad valorem*, or to make any distinct entries of articles upon which specific duties had been imposed, and this omission was not discovered by this Province till it had occasioned a loss to its revenue, clearly ascertained to amount to many thousand pounds.

Vide Journals
of Assembly,
Upper Cana-
da, 1814, 1815,
1816, 1817,
1818, 1820.

The arrearages due on these accounts from Lower Canada engaged the attention of our Legislature in 1814, and from that period to the present, urgent applications have been made for their adjustment, but without success.

Vide Appendix
(B.)

In 1817, when the last agreement was concluded, finding that the Commissioners from Lower Canada refused to enter into examination of them, alleging that, as they were claimed to be due under former agreements, application must be made to their Executive Government. Our Commissioners did accordingly apply to His Excellency Sir John Sherbrooke, then Governor in Chief, for the adjustment of our arrearages, which were distinctly stated, and the amount

under each head was given from the most correct information that had been then obtained, except one item, which it was found difficult to ascertain, though the claim to it was clearly well grounded, and the sum due to this Province upon it undoubtedly large; this was the drawback on merchandise purchased by the Commissariat in Lower Canada, and sent to Upper Canada for the Army, Navy, Commissariat, and other Departments of the Public Service after the first of October, 1813, of which no account had been taken at the Coteau du Lac. Vide Appendix (C.)

His Excellency's answer, far from denying the justice of these claims, held forth every hope of their speedy arrangement; but though, during the four years which have since elapsed, they have been pressed with a perseverance which the embarrassed state of our funds rendered highly necessary, they are yet unliquidated, a small portion only having been received two years ago, which was not more justly due than that which is yet unpaid.

The Commissioners, on the part of Lower Canada, at their last meeting, declared, as on the former occasion, that they had no authority to enter into any question of arrearages, and referred us again to the Executive Government, to which repeated applications had already been made which had afforded no prospect of a final adjustment. Thus stands the claim of this Province for arrearages due by the Province of Lower Vide printed Report of Commissioners, 1821. Appendix (A.)

Canada up to the 1st of July, 1819, when the last provisional agreement, concluded in 1817, expired.

Your Committee have forbore to enter into any detail of the amount, or even of the particular heads, as all that have been alluded to, and any others that may exist, must, before they can be adjusted, be subjected to a more accurate and minute investigation than has hitherto been made. It is sufficiently clear that very large arrearages have been long due to us under the express terms of provisional agreements, sanctioned by the Legislature of the two Provinces. And that, were our necessities less urgent than they are, it would not the less be incumbent upon our sister Province, simply as a matter of right, to afford every facility to their just and prompt liquidation.

The possibility of ascertaining the amount of arrears by an investigation affording a prospect of equal justice to both Provinces, and the necessity of providing for their payment without further dependence upon the Legislature of Lower Canada, are the only considerations growing out of our financial relations with that Province up to the year 1817, when the agreement was concluded, by which it was stipulated that Upper Canada should receive one-fifth of the duties which should be received on importations into Lower Canada, *as well those levied under the British statute of the 14th George the Third, as those under provincial Acts.*

The duties imposed by the 14th George III.,

it will be recollected, were declared to be applicable under the authority of the Lords of the Treasury, to defray the charges of the Administration of Justice and the support of the Civil Government within the Province of Quebec. Upon the division of the colony it would obviously follow that the proceeds of these duties should be divided in proportion to the necessary charges of the two Provinces, on account of the objects they *were* intended to provide for. So long, however, as His Majesty's Government in England supplied this Province with funds for those purposes, we had no claim upon the Lords Commissioners of the Treasury for any portion of this revenue: and whether the Province of Lower Canada could on that account justly claim the whole, may be a matter of discussion into which it may be considered we have no right to enter. It is obvious, however, though all former agreements were confined to the distribution of the duties under provincial enactments, that so soon as this Province began to assume the expenses which those duties were designed to meet, their claim to a just proportion of them began to accrue.

The agreement last mentioned was limited to the 1st July, 1819; and the terms of it having been complied with, 'your Committee submit this part of their report as giving a general account of our relations with Lower Canada up to that period.

The discontinuance which has since occurred

of the arrangements between the two Provinces, which had before subsisted under agreements renewed from time to time, and the causes and consequences of it may be more shortly stated.

Statutes U. C.
37 Geo. III.,
c. 12.

The Commissioners for Upper Canada have ever been nominated by the Governor, and appointed by commission under the Great Seal of the Province, under the authority of a statute of our Parliament passed for that purpose; and a permanent Act has been in force since the year 1797, which empowers the Governor of this Province, for the time being, to appoint three Commissioners to treat of the matters now in question “with those who might be authorized for that purpose by a power to be granted by the Legislature of Lower Canada.”

Under this arrangement it is clear that the power of sending Commissioners to represent this Province was always subsisting, and could be exercised whenever it was required; but in Lower Canada a different course had been adopted, and their Commissioners had been specially named and appointed from time to time by temporary Acts, passed as it became necessary from the expiration of subsisting agreements to renew the consultation. It is plain this system exposed us to the hazard of interruption in the receipt of our revenue. It occurred unfortunately at the period we are arrived at.

No provision was made in the Legislative

Session of Lower Canada preceding the 1st of July, 1819, for appointing Commissioners to renew the agreement which it was known must expire during the recess. By this omission a long delay was incurred, which, though very injurious to this Province, was patiently borne, in the hope that the Legislature of our sister Province, at their next meeting, would be prompt to repair it, by making immediately the necessary provision. Their next Session, however, terminated without due attention being paid to this measure of obvious necessity and justice; and the source from whence four-fifths of the whole revenue of this Province are derived was thus in disregard of our right, as well as our interest, shut up from us for another year. Nor was this indeed the only hardship under which we at this time laboured; for however strange it may seem, the proportion of duties due to this Province, under the terms of the last agreement, were withheld until authority should be given for their payment, by an Act of the Legislature of Lower Canada; so that this Province was made to depend upon an annual vote of their Parliament, for the receipt of that revenue which was adjusted by an agreement concluded under their authority, and afterwards ratified by their sanction; and this provision, which in justice should not have been held necessary, was, nevertheless, omitted to be made. Your Committee are aware, that the two Sessions in which these provisions, plain and easy

as they were obviously just, were omitted to be made, were disturbed by unfortunate disagreements between the different branches of the Legislature, which, no doubt, very materially obstructed their public functions ; but it is equally true, that a variety of Acts, of far inferior moment to their own interests, were passed in both ; and it cannot be denied, that this Province had a right to expect that insurmountable obstacles only should have prevented the immediate appointment of Commissioners to renew the agreement.

Vide Printed
Report of
Commission-
ers, 1821. Ap-
pendix (A).

After a delay of nearly two years, the necessary power was at length given, and the Commissioners met at Montreal in the month of July last. The unfortunate result of their negotiation is known to both Houses—and they have concurred in expressing their conviction that, considering the principles assumed, and the obstacles presented, on the part of Lower Canada at this conference, all further attempt to negotiate with the Commissioners would be fruitless.

Your Committee observe, that there is less reason to doubt the truth of this conclusion, when it is considered that the Commissioners were selected by the Assembly of Lower Canada from among their own members, and must, consequently fairly be presumed to speak the sentiments of that body, whose sanction would be necessary to give validity to any agreement they could form. Indeed, they spoke of their instruc-

tions and authority as limiting their discretion in the most important points ; and from the discussions which had taken place in their Legislature in preceding Sessions, it was very generally apprehended in this Province, that the attempt on our part to form an agreement on just and equitable terms would be unsuccessful.

The experience of past inconveniences, and the very pressing exigencies of this Province at the last Session of the Legislature, from the unprecedented and unexpected detention of our revenue, and the uncertainty of speedy relief from these embarrassments, impelled both Houses to unite in an earnest appeal to our Sovereign, praying His Majesty to call the attention of the Imperial Parliament to the difficulties which oppressed this Province, and to provide in their wisdom a just remedy.

Sufficient time has not yet elapsed to admit of our receiving an answer to our prayer ; but the circumstances which have since occurred, not only strengthen the justice of the appeal, but compel us to urge it as the only means of relieving us from the debts we have incurred, and of providing for the future exigencies of this Province.

When that appeal was made, the chief injury complained of was, that no opportunity had been afforded us for nearly two years, of urging our claims for the past, or providing an agreement for the future. Our present situation is more alarming. Until the attempt was made it was

reasonable to hope, that our sister Province, regretting the inconveniences we had sustained, would have shewn at least with respect to the past, an inclination to go every reasonable length in meeting our just claims.

Report of
Commission-
ers, 1821. Ap-
pendix (A).

A short examination of the result of the negotiation upon the different points will shew how far that inclination can be said to have been manifested.

Vide Appen-
dix (C).

The first object of our Commissioners was to procure a liquidation, or at least an examination of our claims, for arrears under agreements prior to 1817. It was known to Lower Canada, that these claims had been preferred to their Commissioners in 1817, who then declared, they had no authority to consider them, and referred us to the Executive Government of their Province, and that their Executive Government, when applied to, had declared at once their conviction of the justice of some of them, but represented the necessity of referring others to the Legislature.—And it was known, that although four years had since elapsed, no steps had been taken for their final adjustment: it was therefore not unreasonable to expect, that the Commissioners would have now come armed with authority, at least to institute a fair investigation of these claims, and ascertain the amount; or that they would, at any rate, have agreed to recommend to their Legislature to direct such an investigation without delay: on the contrary, neither hope nor promise was

ield out; but the Commissioners told us, as we had been told four years before, that they had no authority to look into the past, and left us only the recourse which had already been tried, and been found ineffectual.

The second object of our Commissioners was, to obtain a fair proportion of the duties levied during the two years, in which it had been out of our power to renew the agreement.

On this head at least there was reason to hope, that our sister Province would not have been more rigid than was evidently just; and that she would have been careful not to aggravate the evils we had been already made to suffer by unnecessary disappointment.

Taking comparative population of the two Provinces for their basis, the last Commissioners had, in 1817, established our proportion of duties at one-fifth. Since that period emigration from Europe, which was only then commencing, has added annually many thousand inhabitants to this Province; and it admits not of question, that at this moment the proportion of population is vastly more in favour of Upper Canada than it was in 1817—still the claim of our Commissioners for a greater share of duties was without hesitation rejected; and the Commissioners on the part of Lower Canada would consent to no other means of ascertaining the amount of the revenue, some of which should, nearly two years before, have been paid over to the uses of this Province, than

by receiving actual evidence by examining persons and accounts of the goods which had been purchased for its inhabitants within the whole period unprovided for.

It was clear that, in the present extended state of the commercial intercourse between these Provinces, such an inquiry could lead but to a very imperfect and unsatisfactory result. It could not be learned from it what amount of goods had been purchased for cash, or at auction, by people of this Province, of which no account had been kept, or what goods had been purchased from wholesale dealers returned to Europe, or no longer resident in Lower Canada.

These and other difficulties, in the way of such an inquiry were urged in vain, it was peremptorily insisted on as the only course ; and when feeling its impracticability, and reflecting on the embarrassments of this Province, our Commissioners offered to accept the same proportion for the last two years that had been before established ; even that proposal was as decidedly refused. It was alleged on the part of Lower Canada, that strong liquors and salt, upon which duties were received at Quebec, were not consumed here in proportion to our population, but were superseded by articles of our own production, or imported from the United States. With respect to salt, your Committee admit this to be true. The great expense of transport of so heavy an article up the Saint Lawrence, induces the

people of this Province to import it principally from the opposite shore of Lake Ontario, or to manufacture it themselves ; but then it is equally true, that the whole annual revenue on salt received in Lower Canada falls short of 2,500*l.* ; and if it were struck out of the account altogether, it would not perceptibly vary the proportion. It is also true, that in the upper Districts of this Province, the quantity of whiskey distilled from grain, supersedes very much the use of rum, but in the lower Districts little or no whiskey is consumed ; and there is altogether so large a quantity of rum used in this Province, that, in 1817, when the last return was made of articles which passed the Coteau du Lac, it exceeded one-fourth ; and there is little room to doubt that, during the succeeding years, it amounted fully to one-fifth.

But if the objections made by the Commissioners on the part of Lower Canada, were admitted to the full extent to which they urged them, it was still an ascertained truth, that the people of Upper Canada consumed one-third of the whole dry goods and other merchandise, upon which an *ad valorem* duty of two and a half per cent. was levied in the Lower Province ; that of many articles paying specific duties, they consumed more than that proportion, and of some even one-half ; and on comparison of the returns of the Inspector at Coteau du Lac, of the dutiable articles which had actually been reported to him, with the returns published in Lower Canada of

Vide Table,
and Appendix
(D)—(E).

the importations at Quebec, it is evident, that, in 1817, when the proportion of duties for this Province was assigned at one-fifth, it was less than our consumption entitled us to receive.

Vide Appen-
dix (F).

It was insisted, however, on the part of Lower Canada, that though the increase of population in this Province since that period was greater in proportion, the importations from Lower Canada were materially decreased since 1817, from the depression of trade and the change of circumstances, after the conclusion of the late war. Subsequent investigation has proved this assumption to be unfounded; but had it been otherwise, the inference drawn by the Commissioners did not justly follow in its full extent. It is obvious that the amount of importations into the Port of Quebec must be always proportionably regulated by the demand of this Province for those importations, and must always keep pace with it. The inhabitants of Lower Canada would not consume more, because we consumed less; and though the quantity of goods used in both Provinces might be altogether diminished, it would rather affect the amount of the duties to be received, than the relative proportions.

The Commissioners from Lower Canada could not be induced by any considerations to recede from the alternative they offered, of proving from whom all the goods had been purchased which Upper Canada had consumed for two years past, or leaving the duties, which we as the consumers had actually paid upon them, locked up in their

Treasury, while every public service, and every public debt, which this revenue was required to meet, must continue to go unprovided for.

So far your Committee have considered the claim of this Province to the proportion of duties which our Commissioners were willing to accept for the two years in question, as resting upon the grounds appearing in the official report of the last negotiation, and on evidence arising from former returns and calculations easily to be referred to.

But the right to this proportion, and indeed to a greater, was much more satisfactorily proved.

The Honourable Thomas Clark, one of our Commissioners, after the conference had terminated and his colleagues had returned to this Province, although he did not admit the justice of the mode proposed to ascertain the goods sent into this Province, and had declared his conviction that it must necessarily be defective, did nevertheless, in company with one of the Commissioners on the part of Lower Canada, institute an inquiry among the principal Merchants of Montreal, having transactions with this Province, and obtained also an account of Merchants' boats which had passed up the Saint Lawrence with goods for Upper Canada, from the years 1817 to 1820, inclusive ; and the result clearly justified the allowance of the proportion claimed.

Vide Appendix
(F.)

The information thus obtained, and the communications connected with it forming no part of the official proceedings of the Commissioners,

whose negotiation must be considered as terminated when the Commissioners of Lower Canada separated, and delivered to ours a copy of the report they intended to make to their Government, were not transmitted with the official report of the Commissioners, but, were, upon the request of your Committee communicated for their information.

The result seemed to produce no change in the determination of the Commissioners of Lower Canada ; but the labour of Mr. Clark in collecting the information has been extremely useful, as the result proved more clearly the reasonableness of that for which our Commissioners contended, and shewed more decidedly the disinclination of our sister Province to concur in an arrangement which many considerations might have led us to hope for. It is plain, however, that no regard of the hardship imposed upon this Province by leaving these difficulties to be discussed till so large a debt had been made to depend upon their decision, had any influence upon the conduct, or indeed upon the feeling, of the Commissioners delegated to treat with us ; for to the just remonstrance on the part of this Province, on the delay which had occurred since the expiration of the last agreement, and its injurious effects upon our interests, they contented themselves with replying—" that these evils were the " unavoidable consequence of depending for re- " venue on the Legislature of another Colony, to

“ which the Legislature of Upper Canada had
 “ long consented.”

The last object of our Commissioners was to form an agreement for the future, in which they were met by an express and decided refusal to “ accede to any arrangements which should not “ have for its basis the sole collection of its own “ revenue by both Provinces respectively, without Idem, page 7. “ either of them being charged with the payment “ or refunding the proportion of duties or draw- “ backs to the other.” Upon this proposition, which the Commissioners declared their duty to their constituents did not authorize them to depart from, your Committee have to remark, that it did but afford to Upper Canada the alternative of relinquishing its revenue, or of appealing to the interference of our parent State.

The attempt made, and long persevered in, to ascertain, by actual entry at the boundary between the two Provinces, the goods passing from the one into the other, resulted in the entire conviction of its failure ; and it was accordingly abandoned by consent of both Provinces, but not until the revenue of Upper Canada had suffered by it to an extent which your Committee, from examination of documents, are convinced would not appear credible to any who have not made the inquiry. There is no room to doubt that one-third of the duties thus lost to Upper Canada upon goods which her inhabitants have actually consumed, would more than discharge all those incumbrances

upon her Treasury which have compelled her Government to borrow from individuals the money due to her creditors ; and, if not speedily relieved, must bring her to difficulties which her own resources cannot enable her to sustain. And if these were the effects of this system, when the only temptation to pass clandestinely was to avoid the inconveniences and delay of reporting, it is obvious how much worse the matter would stand under the proposed arrangement ; for if we must henceforth collect our own revenue, and Lower Canada, as the Commissioners expressly declare, will receive no duties for us, and pay us no drawbacks, it follows that we must depend upon enforcing the payment of our duties upon goods as they pass our own boundary ; so that to the former difficulties the temptation of smuggling would be added, to prevent which, would require an establishment of custom-house offices along the boundary between the two Provinces, which would scarcely be supported by the amount of revenue to be expected, and which could but imperfectly answer the object with every precaution.

There is something of an appearance of reciprocity in the proposal that each Province shall collect its own revenue respectively, without payment of any drawbacks, to the other ; but there is in truth none—for it is not probable that Lower Canada will ever have any drawbacks to receive. We are compelled by British Acts of Parliament

to get through Lower Canada, exclusively, all our articles of European production. The inhabitants of that Province, it is certain, get none such from us. Our lumber, potash, and provisions, and those of the United States of America imported into this Province, and passing to Lower Canada, are our only exports; these latter have hitherto been subjected to no duties in this Province, and there can be therefore no drawbacks to be paid for them; and if there were, they are not consumed by the people of Lower Canada.

Our Commissioners, it is evident, could not upon these terms form any agreement with the Commissioners of Lower Canada, to enable us to receive our proportion of revenue now daily accruing. But of this impossibility, much as it increases our difficulties, we cannot complain. Lower Canada had an undoubted right to adopt for the future the line of conduct which she has now chosen to prescribe for herself. Her insisting upon it has not, as in the other case, any retrospective hardship attending it; and it might, perhaps, have been well, had she at a much earlier period left us no reason to look for any concessions of accommodation which could not be compelled, and which can thus be withdrawn at pleasure.

With respect to this last conference between the Commissioners of both Provinces, there are two matters most worthy of remark.

Of late years the trade between Lower Canada and the United States of America has become very considerable, and vast quantities of merchandise, which, on their importation into the port of Quebec, pay a duty *ad valorem*, and perhaps a still greater proportion of such as pay very high specific duties under the British Act of the 14th Geo. III., and under provincial enactments of Lower Canada, pass annually into the territories of the United States principally through the port of St. John's.

These goods not passing through Upper Canada, we have hitherto under the provisional agreements which made the reports of entries at the Coteau du Lac the measure of our drawbacks received no proportion of the duties levied on them in Lower Canada; and when our claim to receive for the future a share of the duties on such goods has been advanced, we find it resisted on the ground that we are entitled to no duties, except on such articles as we actually consume.

The people of Lower Canada consume none of these goods, and to admit their right to the whole of the duty, is to allow them the exclusive advantage of the port of Quebec as the entrepôt of a foreign trade; an advantage in which it is clear we should have participated had the Province of Quebec remained undivided, and of which it appears to your Committee it could never have been intended to deprive us by the separation.

Our right to a proportion of duties levied under the 14th Geo. III. upon goods so passing through Lower Canada into the United States, it seems to your Committee can admit of no question, yet this has been equally withheld from us.

The other consideration growing out of this conference is such as cannot have failed to excite the notice of both Houses.

In their written communications, which form part of the report, the Commissioners of Lower Canada are careful to speak of the claims of this Province to drawbacks, as grounded merely “on equity and former practice;” or rather, in still more cautious terms, they recognise our claim to any share of duties, hereafter to be levied at Quebec, only as a claim to that which “equity and former practice *may* have entitled us.”

This Province on the other hand has ever claimed this revenue as a right, and complains of the present obstructions thrown in the way of its receipt, as a denial of right, and not merely the withholding of a boon.

In the Report, which your Committee have thus made to both Houses, of the past and present situation of our financial relations with Lower Canada, they have abstained from any general expressions of accusation against our sister Province, sensible that such a discharge of their duty would be most acceptable to their respective Houses, and feeling that it is just rather to state forcibly and truly the difficulties we at present

Vide printed
Report, p. 4.
App. A.

suffer, and to attribute them, as the Commissioners on the part of Lower Canada have done, to their proper source, the dependence of this Province for its revenue upon the Legislature of the other. While this dependence exists, the Legislature of Lower Canada is in effect both judge and party. It is clearly the interest of that Province, and their Commissioners would therefore naturally regard it as their duty, to concede nothing to this Province which could be withheld.

The dependence being only on one side, there was no equality ; and there could in truth be nothing like negotiation between the two. The Commissioners of Lower Canada had but to insist inflexibly, as they have done, upon any terms they might think just, and we had no alternative but to accept the share of duties they might choose to give, and as they chose to give them, or to receive none .They suffer nothing by such a termination of the treaty, while in this Province every branch of the public service is threatened with ruin.

Your Committee need scarcely seek to add, by any arguments to the conviction expressed in the Resolution of both Houses of the absolute necessity of entreating our Sovereign and the Imperial Parliament, to extend to the distresses of this Province immediate and effectual relief.

The prospect of increasing revenue, commensurate with the increase of the Province, indub-

our Legislature, a few years ago, to make provision for the advancement of education throughout the province, to extend pensions to those who, during the late war had suffered in its defence, and to impose other charges upon the public funds, which the just receipt of all our revenue would have enabled us to meet, but which, for want of that receipt, have accumulated growing debts upon the Province; and above all, it must necessarily be considered by both Houses, that, on the application of our Sovereign through his Representative in 1817, the Legislature of this Province cheerfully assented to assume all the charges for the service of its Civil Government, which had before been paid from other sources. The Civil Government, therefore, is now wholly dependent upon our revenue for these necessary supplies, without which the ordinary administration of justice, and the other departments of the public service, cannot proceed.

The whole internal revenue of this Province is inadequate to meet one-fourth of the necessary charges upon it; and without the immediate aid of our Parent State, the public faith must be broken, and it is impossible to foresee how the Government of this Province can be long carried on.

In what manner the Imperial Parliament can provide just remedy for the past, and prevent effectually the recurrence of future difficulties, is next to be inquired into; and upon these, as the most

important considerations, arising from the matters referred to them, Your Committee beg to offer with great deference the following suggestions:—

With respect to the claims of this Province, as well for arrearages prior to 1817, as for its proportion of duties received in Lower Canada since the expiration of the last agreement, your Committee conceive, that the most practicable and unexceptionable course would be to provide, that they shall forthwith be referred to the decision of three arbitrators, one to be chosen by each Province, and the third to be appointed by the Governor of His Majesty's Colony of Nova Scotia or New Brunswick, with such allowance for his remuneration, as His Majesty or the Governor of such Colony shall think just, to be equally defrayed by the two Provinces of Canada.

A reference to the decision of the Lords Commissioners of His Majesty's Treasury, or to the Committee of His Majesty's Honourable Privy Council for the Affairs of Trade and Plantations would be equally satisfactory to this Province; but the mode suggested affords greater facility of adducing evidence of the claims, some of which will necessarily require much investigation.

In looking to the future, the interests of this Province claim consideration in three respects:—
1st. With regard to the duties hereafter to be received in Lower Canada under the British Statute, 14th Geo. III.

2nd. With regard to the duties now existing under the provincial enactments of Lower Canada.

3rd. With regard to the continuance of that control which, the Legislature of Lower Canada has hitherto exercised over the Port of Quebec, and in other matters immediately affecting the commerce of this Province.

On the first of these subjects, your Committee are of opinion, that the funds arising from the 14th George III., being expressly appropriated by that Statute to the support of the Civil Government, and to defray the charges attending the administration of justice within the Province of Quebec, when by the division of that Colony into two Provinces in 1791, these charges were thrown upon each within its own limits, the distribution of these duties between them should be regulated by the amount of necessary permanent charges for these objects in each Province respectively, rather than by the proportion of population, and should be paid accordingly by order of the Commissioners of His Majesty's Treasury.

In answer to this it can be contended, that the consumption of the inhabitants of Lower Canada being greater than in this Province, they pay more of the duties, and that those duties should therefore in the same proportion be expended for their benefit.

But, on the other hand, it can be maintained with truth, that a great, perhaps the greater, part

of the whole quantity of the West India produce imported into Quebec is the property of British merchants, resident in Great Britain or in the West Indies, Newfoundland, and Nova Scotia, and not of the regular resident merchants in Quebec or Montreal.

The reason of this is, that of late years there has been a loss on the shipment of those articles; the duties therefore are, in the first place, paid by the British merchant, and, by the present system, are brought at once to the account of Lower Canada, while that Province, until the last agreement, portioned out to us only the amount as it accrued on the reported consumption, which was, in fact, much less than the real consumption, and appropriated to itself all the duties accruing on what may have been exported to the United States, to the Settlement on the Ottawer River, or to the trading Posts on Lakes Huron and Superior, on which no drawbacks have ever been allowed.

On the second matter for consideration, the duties now existing under the provincial enactments of Lower Canada, your Committee, in the first place, submit, that it should no longer depend entirely upon the pleasure of the sister Colony to continue or suspend them; that they should, on the contrary, be permanently enacted by the Imperial Parliament, to prevent the injustice of this Province, being suddenly and with-

out means of remonstrance, deprived of the greater portion of its revenue at the will of the Legislature of Lower Canada.

It is plain that, without such restriction, Upper Canada can never with safety make any provisions for objects requiring a permanent appropriation.

If to enact these duties permanently should appear objectionable, it must at least be granted, that justice requires, that Lower Canada should not have it in her power to repeal duties in which we have an equal interest, or to suffer the Acts imposing them to expire, until an opportunity of remonstrance has first been afforded us, by such provision of a controlling power, as to the Imperial Parliament may seem just.

The third matter for consideration, in contemplating our future situation with respect to Lower Canada, is that, which presses the most seriously upon the attention of the Legislature of this Province, as it affects deeply the interests of the people, and the just independence of its Government in all time to come.

When our late beloved Sovereign communicated to his Parliament his conviction that it would be for the benefit of his subjects in his Province of Quebec, that the same should be divided into two separate Provinces, and recommended the necessary legislative provisions to be made for their government; and when, after the Act had passed which gives to these Provinces their Constitution, His Majesty was graciously pleased,

in the spirit of paternal affection, to declare from the Throne, “that the provisions which had “been made for the good government and prosperity of his subjects in Canada called for his “particular acknowledgments,” it cannot be supposed that it could have been intended by those measures to place the one of these Provinces in a state of dependence upon the other. This consequence, nevertheless, has followed from the exclusive control over the port of Quebec assumed by the Legislature of Lower Canada—a control not strictly warranted, as it appears to your Committee, by its situation as a colony upon the general principles of national policy and government, or by the powers given to that Legislature by the Act which created it, and which, with respect to this Province, is as unjust in the abstract as it has ever been grievously injurious in its effects. Hitherto we have borne that control, because we had unwisely assented to it; but when the consequences have overwhelmed us with difficulties which we are told by the Representatives of that Province we must impute to our acquiescence, it must be our own fault if we submit to it longer than the wisdom and justice of that superior power which happily controls us both, can provide a remedy.

British Statute, 52d Geo. III. c. 55.

With a foreign country on one side of us, through which we are forbidden by the positive restrictions of British Acts of Parliament to import any production of Europe, and having no

access to the ocean but by the port of Quebec; the separation of this Province so long as Lower Canada exercises control over that port, has obviously the effect of rendering that Province, with regard to us, as a foreign country interposing between us and the parent State. Though indeed we have acquiesced in it on conditions which are yet unperformed, your Committee cannot believe, that in the contemplation of the British Parliament it can be considered competent to the Legislature of Lower Canada to impose, as they have done, such duties as they pleased upon the importation of the productions of Great Britain and her Colonies, or of foreign States; to make the invidious and unjust distinction they have done, by their Act imposing two and a half per cent. *ad valorem* additional duty on all importations not made by their own people, thereby placing us on the footing of foreigners; or to impose, as they have done, without our consent, very considerable duties upon the boats and craft of this Province entering her waters with exports for British or foreign markets. If the first were to be conceded, Lower Canada would have it in her power to make the manufactures of Great Britain, or of any other country, come to us at what rate she pleased; or she might, by imposing a duty which would amount to a prohibition, deprive us of them altogether, in order to force upon us, perhaps, a manufacture or production of her own. Her choice and her necessities would be the limit

Statutes of
L. C. 53 Geo.
III. c. 11.

48 Geo. III.
c. 19.

of ours; if her revenue was to be raised for a temporary purpose, we must share in the increase of a duty when we do not desire it; and if, from the abundance of her resources, or for any object of policy or convenience, she chooses to relinquish her duties on imports wholly or in part, we may in the time of our greatest need be left with scarcely any revenue at all.

Statutes of
Lower Canada,
48 Geo. III.
c. 19.

If the second were to be conceded, there being no line prescribed, Lower Canada might tax our exports directly or indirectly so as to give them no chance of competition in a foreign market; or she might raise, as she has done in this very instance, a revenue wholly at our expense, amounting to some thousands of pounds, to be appropriated solely at her discretion.

If this is to be the future situation of this colony, it is singularly unfortunate among the possessions of Great Britain. Its climate and soil will hold forth in vain advantages which few portions of the globe can offer, if its inhabitants are to depend not for their prosperity only, but for the very maintenance of their government, upon the sense of justice and the consideration of another colony.

The supreme power of the Empire regards in its enactments the protection and the welfare of all its parts, but the Legislature of a Colony has but its own interests to guard, and it can never be safely anticipated that it will look beyond them.

Your Committee feel their inadequacy to suggest the particular measures by which this Province could be effectually protected against the evils with which it is threatened.

The exercise by the Imperial Parliament of the exclusive control over the trade of the port of Quebec and the intercourse between the two Provinces is necessarily the first step.

Whether the amount of drawbacks to be paid to this Province for its share of duties on all articles imported into Lower Canada could be established by British Acts of Parliament, or Orders in Council, from period to period upon receiving the representations of both Provinces, or by one or more Commissioners sent from Great Britain and remunerated at our joint expense, as the relative proportion of consumption will be constantly varying. Whether the duties might not be paid into the hands of a Collector, the Joint Officer of both Provinces, who should pay over semi-annually the respective proportions to each, keeping all in his hands until he was enabled to make such distribution, and subject to no control by the Legislature of Lower Canada; or whether some more effectual and less exceptionable measure than any here suggested cannot be devised for securing to each Province its right solely from the just mediation of the parent State, without dependence of either on the other, must be left, where both should most desire to leave it, to the paternal

care of our Sovereign and the wisdom of his Parliament.

The true interests of the Provinces of Canada, and the preservation of that uninterrupted and cordial harmony and good-will, which ought to subsist between two distant colonies, members of the same great and glorious Empire, and inhabiting together one of the most honourable conquests ever achieved by her arms, call for this appeal; and both should equally desire that to every purpose of justice it should be speedily effectual.

Your Committee have prepared the draft of an Address to His Majesty, conformably to the resolutions referred to them; and should the Report which they have now made be approved of by both Houses, they recommend that it should accompany the Address, (the draft of which they now offer for their consideration), together with the Appendix, and also copies of such parts of the provisional agreements and of the statutes of Upper and Lower Canada as are referred to in the said Report.

Your Committee further recommend that a copy of the Resolutions concurred in by both Houses, and of the Address to His Majesty in which they may unite upon the subject matter thereof, together with a copy of this Report, be transmitted to His Excellency the Lieutenant-Governor, with an Address of both Houses praying that His Excellency will be pleased to com-

municate the same to the Governor of Lower Canada for the information of the Legislature of that Province.

Your Committee lastly recommend, that, considering the magnitude and variety of the objects to which the attention of His Majesty and the British Parliament is to be called by the proposed Address, their lasting importance to the inhabitants of this Province, and the urgent necessity for a speedy arrangement; it is highly expedient that a person of talents and respectability, sufficient to solicit and represent the interests of this Province, should be commissioned to present the Address at the foot of the Throne; and that to that end a Bill should be passed, authorizing the Governor to appoint a Commissioner for that purpose, and appropriating an adequate sum for the remuneration of so important a service.

JOINT COMMITTEE-ROOM,

December 22, 1821.

Signed,

WILLIAM DICKSON,

*Chairman of the Committee of the
Legislative Council.*

JOHN STRACHAN,

GEORGE H. MARKLAND,

Signed,

JOHN B. ROBINSON,

*Chairman of the Committee of
Assembly.*

ALEX. M'DONELL,

JONAS JONES,

M. BURWELL,

ARCH. M'LEAN,

ROBERT HAMILTON.

APPENDIX.

No. 1.

STATUTES OF LOWER CANADA,

REFERRED TO IN THE REPORT.

33 Geo. III. c. 8.

An Act to establish a Fund for paying the Salaries of the Officers of the Legislative Council and Assembly, together with the Contingent Expenses thereof.

PREAMBLE.—Whereas it is necessary to establish a Fund for defraying the Salaries of the different Officers of the Legislative Council and Assembly, together with the Contingent Expenses thereof.

We, your Majesty's most dutiful and loyal subjects the Representatives of the People of the Province of Lower Canada in assembly met, do most humbly beseech your Majesty, that it may be enacted, and be it enacted, That from and after the passing of this Act there shall be raised, levied, collected, and paid unto His Majesty, his Heirs and

Successors, over and above all other duties by any Acts of Parliament of Great Britain, now payable in this Province upon the respective Wines hereinafter mentioned which shall be imported or brought into any part of this Province, the several rates and duties following, that is to say : —

I. For every gallon (wine measure) of wine of the growth or produce of the Island of Madeira which shall or may be legally imported from any port, place, or country whatsoever, four-pence.

II. For every gallon (wine measure) of other wine of the growth or produce of any other country whatever which shall or may be legally imported from any port, place, or country whatsoever, two-pence. (Third and fourth clauses provide for the collection of these duties, and appropriate them to the purposes mentioned in the preamble.)

Statutes of Lower Canada, 35th Geo. III. c. 9.

An Act for granting to His Majesty an additional and new Duties on certain Goods, Wares, and Merchandises, and for appropriating the same towards further defraying the Charges of the Administration of Justice and Support of the Civil Government within this Province, and for other purposes therein mentioned.

I. Be it enacted, &c., “ That from and after the passing of this Act there shall be raised, levied, collected and paid to and for the use of His Majesty, his Heirs and Successors, for and upon the respective goods, wares and merchandises hereinafter mentioned, which shall be imported or brought into any part of this Province from any place or places from whence the same may be lawfully imported, over and above all other duties now charged and payable thereon in this Province by any Act or Acts of the Parliament of

Great Britain, or of the Legislature of this Province, the several rates and duties following; that is to say, 1st. For every gallon, English wine-measure, of foreign brandy, or other spirits of foreign manufacture, three-pence.—2nd. For every gallon, like measure, of rum or other spirits, three-pence, except British manufactured spirits imported from Great Britain or Ireland.—3rd. For every gallon, like measure, of molasses and sirops, three-pence.—4th. For every gallon, like measure, of Madeira wine, two-pence.—5th. For every gallon, like measure, of every other kind of wine, one penny.—6th. For every pound, avoirdupois weight, of loaf or lump sugar, one penny.—7th. For every pound, like weight, of Muscovado or clayed sugar, one halfpenny.—8th. For every pound, like weight, of coffee, two-pence.—9th. For every pound, like weight, of leaf tobacco, two-pence.—10th. For every pack of playing cards, two-pence.—11th. For every minot of salt, four-pence. And after those rates for any greater or less quantity of such goods respectively.

Statutes of Lower Canada, 29th Geo. III. c. 9.

An Act for repealing certain Acts granting Rates and Duties to His Majesty, and for granting new and additional Duties in lieu thereof, and for appropriating the same towards defraying the expenses of the Administration of Justice and support of the Civil Government within this Province, and for other purposes therein mentioned.

II. And whereas it is just and necessary, that other rates and duties shall be granted to your Majesty, for and in lieu of the several rates and duties, which, by the repeal of the Acts above-mentioned, will cease to be raised, levied, collected, and paid. We, your Majesty's most dutiful and loyal subjects, the Representatives of your people of Lower Canada in Provincial Parliament assem-

bled, for the purpose of raising a sum equivalent to the rates and duties payable on goods imported or brought into this Province, by the aforesaid Act of the Parliament of Great Britain, passed in the fourteenth year of the reign of your Majesty, and to the duty on licenses for keeping a house or other place of public entertainment, or for the retailing wine, brandy, rum, or any other spirituous liquors within the same, and for the further purpose of raising a sum equivalent to the rates and duties payable by the aforesaid Acts of the Legislature of this Province, passed in the thirty-third and thirty-fifth years of the reign of your Majesty, have freely and voluntarily resolved to give and grant to your Majesty, the several new rates and duties hereinafter mentioned ; and therefore we most humbly beseech your Majesty, that it may be enacted, and be it enacted by the authority aforesaid, that from and after the repeal of such part of the aforesaid Act of the fourteenth year of the reign of His present Majesty, as relates to rates and duties payable on goods imported or brought into this Province, and on licenses for keeping a house or other place of public entertainment, or for the retailing wine, brandy, rum, or any other spirituous liquors within the same ; and also the repeal of the aforesaid Act of the twenty-eighth year of the reign of His present Majesty, and that the repeal of the said Act shall have been signified and made known by proclamation of the Governor, Lieutenant-Governor, or person administering the Government for the time being, there shall be raised, levied, collected, and paid, to and for the use of His Majesty, his Heirs, and Successors, for and upon the goods, wares, and merchandises hereinafter mentioned, which shall be imported or brought into this Province, from any place or places from which the same may be lawfully imported or brought, the several rates and duties following, that is to say : 1st. For every gallon, wine-measure, of foreign brandy, rum, or other spirits of foreign manufacture, one shilling and fourpence.—2nd. For every gallon, like measure, of rum, of the produce or manufacture of any of His Majesty's Colonists in the West Indies or North America, eightpence.—3rd. For every gallon, like measure, of sirops and molasses, fourpence.—4th. For every gallon, like measure, of brandy or other spirits, of the manufacture of Great Britain or Ire-

land, four-pence.—5th. For every gallon, like measure, of Madeira wine, six-pence.—6th. For every gallon, like measure, of all other wines, three-pence.—7th. For every minot of salt, four-pence.—8th. For every pound, avoirdupois weight, of loaf or lump sugar, one penny.—9th. For every pound, like weight, of Muscovado sugar, one halfpenny.—10th. For every pound, like weight, of leaf tobacco, two-pence.—11th. For every pound, like weight, of coffee, two-pence.—12th. For every pound, like weight, of Bohea tea, two-pence.—13th. For every pound, like weight, of Souchong, and all other black teas, four-pence.—14th. For every pound, like weight, of Hyson tea, six-pence.—15th. For every pound, like weight, of all other green teas, four-pence.—16th. For every pack of playing cards, two-pence : and after these rates for any greater or lesser quantity of such goods, wares, and merchandises respectively.

Statutes of Lower Canada, 45th Geo. III., ch. 13.

An Act to provide for the erecting of a Common Gaol in each of the Districts of Quebec and Montreal, respectively, and the means of defraying the expenses thereof.

II. And be it enacted by the authority aforesaid, that it shall and may be lawful for the said Commissioners, or any two of them, in each of the said districts respectively, and they are hereby required, to cause to be erected and finished one strong and substantial common gaol, on the lots of ground in the said cities of Quebec and Montreal, belonging to His Majesty, and intended to be appropriated by His Majesty for that purpose. Provided always, that the sum to be expended by virtue of this Act, in and about the building of a common gaol in the said District of Quebec, shall not exceed nine thousand pounds, current money of this Province ; and that the sum to be expended by virtue of this Act, in and about the building of a common gaol, in the said District of Montreal, shall not exceed nine thousand pounds, current money

aforesaid; to which said sums the said commissioners, in each of the said Districts respectively, are hereby expressly limited and restrained.

VI. And for defraying the expenses to be incurred in erecting the said common gaols—Be it further enacted by the authority aforesaid, that from and after the passing of this Act, there shall be raised, levied, collected, and paid, for and upon the respective goods, wares, and merchandises hereinafter mentioned, which shall be imported or brought into any part of this Province, from any place or places from whence the same may be legally imported, over and above all other duties now charged and payable thereon in this Province, by an Act or Acts of the Parliament of Great Britain, or of the Provincial Parliament of this Province, the several rates and duties following: that is to say; For every pound, avoirdupois weight of Bohea tea, two-pence.—2dly. For every pound, like weight, of Souchong or other black tea, four-pence.—3rdly. For every pound, like weight, of Hyson tea, six-pence.—4thly. For every pound, like weight, of all other green teas, four-pence.—5thly. For every gallon, English measure, of all spirits, or other strong liquors, three-pence.—6thly. For every gallon, like measure, of all wine, three-pence. 7thly. For every gallon, like measure, of all molasses and sirops, two-pence: and after those rates for any greater or less quantity of such goods respectively.

Statutes of Lower Canada, 48 Geo. III., c. 19.

An Act to provide a permanent Fund for the Improvement of the Inland Navigation of the River St. Lawrence.

1. Whereas the monies which have been granted for the improvement of the inland navigation of this Province, between Montreal and Lake Saint Francis, have been productive of such beneficial effects, that it is expedient and proper to provide a permanent fund for the further prosecution of improvements therein; and

for keeping in repair the works which have been, or shall be, erected or made for such improvement: May it therefore please your Majesty, that it may be enacted, &c., that from and after the passing of this Act, there shall be paid to the Inspector of scows and rafts at Chateauquay, for the time being, upon all scows, rafts, and cribs, which shall be intended to pass through the rapids between Chateauquay and Montreal, and before passing the same, or being taken any charge of by any pilot in order to pass, the following rates, that is to say; For every scow laden, in whole or in part, the sum of fifteen shillings; for every crib containing masts, timber, staves, boards, plank, or other article or articles (firewood excepted), the sum of seven shillings and six-pence; and for every raft of firewood, the sum of two shillings and sixpence, all current money of this province; of the payment of which rates, when made, the said Inspector shall furnish, gratis, a certificate to the person paying the same; and if any person or persons having charge of any scow, raft, or crib, shall wilfully pass through the said rapids, without having previously paid such rates respectively; and if any pilot shall take in charge and proceed through the said rapids with any scow, raft, or crib, whereof he shall have a knowledge that the said rates have not previously been paid, every such person so offending, shall, for every such offence, upon conviction thereof before any justice of the peace for the District, by confession of the party or proof thereof, upon the oath of one or more creditable witness or witnesses, other than the informer, forfeit and pay a sum not exceeding twenty shillings, current money of this Province, with costs of suit; one half of which forfeiture shall be for the use of His Majesty, and the other half belong to the person who shall prosecute for the same.

VII. And be it further enacted by the authority aforesaid, that all the monies to be levied by virtue of this Act, are granted to His Majesty, his Heirs, and Successors, (excepting the proportion of forfeitures allowed to prosecutors,) and with the monies remaining unexpended of former grants of the Legislature, for the like purpose, shall be issued to the said Commissioners, when needful, by warrant or warrants under the hand or seal of the Governor, Lieutenant-Governor, or person administering the Government,

directed to His Majesty's Receiver-General of this Province, or by order, as hereinbefore mentioned, in cases where the Inspector shall thereby be directed to pay over the monies by him collected under this Act to the said Commissioners, and are hereby appropriated and to be applied to the improvement of the inland navigation of the river Saint Lawrence, between the city of Montreal and Lake Saint Francis, as well in respect to clearing and deepening (where practicable) the channel of the rapids, which is used for descending the said river, as in respect to the channel for navigation thereof upwards, and for improving the same by locks, cuts, or towing paths, or otherwise; as also for repairing the works already erected or made, or to be erected or made, and the whole in such manner, or by such means, as the said Commissioners, or any two of them, under the control of the Governor, Lieutenant-Governor, or person administering the Government, as hereinafter presented, shall be considered most proper and useful for effectuating the purposes above said; and the due application of the said monies, pursuant to this Act, shall be accounted for to His Majesty, his Heirs, and Successors, through the Lords Commissioners of His Majesty's Treasury, in such manner, and form as His Majesty shall direct.

Statutes of Lower Canada, 51st Geo. III. ch. 1.

An Act to continue for a limited time the levying of the Duties imposed by the Provincial Acts of the forty-fifth Year of His Majesty George the Third, chapter thirteenth, and for applying a certain Sum of Money for the Purposes therein mentioned.

I. We, your Majesty's most dutiful and loyal subjects the Representatives of the Commons of the Province of Lower Canada in Provincial Parliament assembled, after having taken into serious consideration your Majesty's most gracious Message, dated the nineteenth day of January last, relative to the ruinous state of

the building in which the sittings of the Legislature are held, and wherein several of the public offices are kept, and considering the insufficiency of the said building, as well for holding the sittings of the Legislature, as for the safety of the important papers which are there deposited. And whereas it is expedient to provide for the establishment of a fund sufficient to defray the expenses that will attend the erecting of a building for holding the sittings of the Legislature and for keeping several of the public offices, and that the most certain way and the least burthensome to raise the monies necessary for the erection of the said building, which will cost a sum of fifty thousand pounds currency at least, is to continue for a limited time the levying of the duties imposed upon teas, spirits, and strong liquors, wines, molasses, and sirops, and goods and effects sold by auction. By an Act of Provincial Parliament of the forty-fifth year of your Majesty, intituled, An Act to provide for the erecting of a common gaol in each of the districts of Quebec and Montreal respectively, and the means for defraying the expenses thereof, which said Act will cease to be in force after the twenty-fifth day of March next, have freely and willingly resolved to grant to your Majesty the levying of the same duties for the purposes hereinbefore mentioned, and under the future direction of the Legislature of this Province. May it therefore please your Majesty, that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Lower Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, intituled, An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, intituled, An Act for making more effectual provision for the Government of the Province of Quebec in North America, and to make further provision for the Government of the said Province. And it is hereby enacted by the authority aforesaid, that from and after the twenty-fifth day of March next, there shall be raised, levied, collected, and paid for and upon the respective goods, wares, and merchandises hereinafter mentioned, which shall be imported or brought into any part of this province from any place or places from whence the same may be legally imported,

over and above all other duties now charged and payable thereon in this Province by an Act or Acts of the Parliament of Great Britain, or of the Parliament of this Province, before the said Act of the forty-fifth year of His Majesty, chapter thirteenth, the several rates and duties following, that is to say : For every pound, avoirdupois weight, of Bohea tea, two-pence. Secondly, for every pound, like weight, of Souchong or other black tea, four-pence. Thirdly, for every pound, like weight, of Hyson tea, six-pence. Fourthly, for every pound, like weight, of all other green teas, four-pence. Fifthly, for every gallon, English measure, of all spirits or other strong liquors, three-pence. Sixthly, for every gallon, like measure, of all wines, three-pence. Seventhly, for every gallon, like measure, of all molasses and sirops, two-pence ; and after those rates for any greater or less quantity of such goods respectively.

Statutes of Lower Canada, 52nd Geo. III. c. 21.

An Act for applying two several Sums of Money for the purpose therein mentioned, and for altering the Appropriations made by an Act of the 51st year of His Majesty, chapter first, and extending the duration thereof.

I. Whereas your Majesty's faithful Commons of Lower Canada having taken into their serious consideration that part of the speech delivered to both Houses of the Legislature at the opening of the present Session, which recommends the granting of such aid as the exigencies of the times might require, and that they have resolved freely to grant to your Majesty, to be applied towards making preparations for the defence of the Province in the case when the Governor of this Province shall conceive it menaced with invasion, the sum of seventy thousand pounds, and the further sum of thirty thousand pounds towards the defence thereof in case of war with the neighbouring States, and that it is necessary to provide for the same. And whereas an Act was passed in the last Session of the Legislature of this Province, and in the fifty-first

year of His Majesty's reign, intituled, " An Act to continue for a limited time the levying of the duties imposed by the Provincial Act of the forty-fifth year of His Majesty George the Third, chapter thirteenth, and for applying a certain sum of money for the purposes therein mentioned ;" may it therefore please your Majesty, that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Lower Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, and intituled, " An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, intituled ' An Act for making more effectual provision for the Government of the Province of Quebec in North America, and to make further provision for the Government of the said Province.' " And it is hereby enacted by the authority of the same, that it shall and may be lawful for the Governor, Lieutenant-Governor, or person administering the Government for the time being, by warrant or warrants under his hand and seal directed to the Receiver-General of this Province to issue from out of any unappropriated monies which now are or hereafter may be in the hands of the said Receiver-General, a sum not exceeding twenty thousand pounds currency, to be employed for such services as the safety of the Province and the exigence of the times may require, in the case when the Governor, Lieutenant-Governor, or the person administering the Government, might conceive it threatened with an invasion ; and a further sum of thirty thousand pounds currency to be employed in case of a war between Great Britain and the United States of America, or in case of any invasion of this Province.

II. And whereas the said unappropriated monies, in the hands of the Receiver-General of this Province, might be found insufficient to complete the sums abovementioned : Be it further enacted by the authority aforesaid, that it shall be lawful to and for the Governor, Lieutenant-Governor, or person administering the Government for the time being to take out of the monies which now are or hereafter may be in the hands of the said Receiver-General, by virtue of the act of the fifty-first year of His Majesty herein before

recited, so much as shall be necessary to complete the aforesaid sums of twenty thousand pounds and thirty thousand pounds, agreeable to the meaning of the present Act and conformable thereto.

III. And be it further enacted by the authority aforesaid, that so much of the said Act of the fifty-first year of His Majesty herein before recited as is not altered by this Act, and which would otherwise expire and cease to be in force on the twenty-fifth March, one thousand eight hundred and thirteen, shall continue to be in force to the twenty-fifth day of March, one thousand eight hundred and fourteen, and no longer; and that the duties and each and every of them imposed by said Act shall continue to be levied and collected under the rates, restrictions, and regulations contained in said Act. Provided always that the surplus, if any, of such monies so to be levied and collected, shall remain in the hands of the Receiver-General for the time being for the future disposal of the Legislature.

Statutes of Lower Canada, 53rd Geo. III. c. 11.

An Act to grant certain Duties to His Majesty towards supplying the wants of the Province during the present War with the United States of America, and for other purposes.

I. And it is hereby enacted by the authority of the same, that from and after the passing hereof a duty shall be levied, paid, and received on all kinds of goods, wares, and merchandise, of what kind or nature soever (except as hereinafter excepted, and excepting also those upon which certain duties are already by law imposed and paid in this Province) which shall be imported or brought within the Province from any place or country whatsoever, which said duty shall be levied, paid, and collected at the following rates, that is to say:—a duty of two pounds ten shillings on every hundred pounds' worth of goods of any kind as aforesaid, which shall be imported as aforesaid, by any person or persons whatsoever.

And a further duty shall be levied, paid, and collected at the rate of two pounds ten shillings on every hundred pounds' worth of goods as aforesaid, which shall be imported as aforesaid, and which shall be in any shape owned and imported by any person or persons whatsoever who have not been actually resident inhabitants within this Province for six months previous to such importation, which said duty of two pounds ten shillings per centum shall be calculated on the first or sterling cost of each one hundred pounds' worth of such goods as aforesaid, and so in proportion for a greater or less quantity thereof.

VI. And be it further enacted by the authority aforesaid, that all the monies, fines, and forfeitures which shall be levied by virtue of this Act, shall be for the use of His Majesty, his Heirs, and Successors, and shall be reserved in the hands of the Receiver-General of this Province, to be applied to the wants of the Province according to the future disposition of the Provincial Parliament of this Province, and the same shall be accounted for to His Majesty, his Heirs, and Successors, through the Lords Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty shall direct.

Statutes of Lower Canada, 55th Geo. III. c. 3.

An Act to grant new Duties to His Majesty to supply the wants of the Province.

PREAMBLE.—Most gracious Sovereign :—We, your Majesty's most dutiful and loyal Subjects, the Commons of Lower Canada in Provincial Parliament assembled, having taken into consideration the multiplied wants of the Province, as well for the support of your Majesty's Government as for the amelioration of the internal state of the Province, have freely and voluntarily resolved to grant to your Majesty the several new and additional Rates

and Duties hereinafter set forth. Be it therefore enacted, &c.

I. And it is hereby enacted, &c., that from and after the passing of this Act, there shall be raised, levied, collected, and paid, for and upon the respective goods, wares, and merchandises, hereinafter mentioned, which shall be imported or brought into any part of this Province from any place or places from whence the same may be legally imported, over and above all other duties now charged and payable thereon in this Province, by an Act or Acts of the Parliament of Great Britain, or of the Parliament of this Province, the several rates and duties following, that is to say; First, for every pound, avoirdupois weight, of Bohea tea, two-pence: secondly, for every pound, like weight, of Souchong or other black teas, four-pence: thirdly, for every pound, like weight, of Hyson tea, six-pence: fourthly, for every pound, like weight, of all other green teas, four-pence; fifthly, for every gallon, English measure, of all spirits, or other strong liquors, three-pence: sixthly, for every gallon, like measure, of all wines, three-pence: for every gallon, like measure, of all molasses and sirop, two-pence: and after those rates, for any greater or less quantity of such goods respectively.

STATUTES OF UPPER CANADA,

REFERRED TO IN THE REPORT.

An Act to establish a Fund for paying the Salaries of the Officers of the Legislative Council and Assembly, and for defraying the contingent Expenses thereof.

33 Geo. III., c. 10.

PREAMBLE—(reciting the necessity of providing a Fund for the purposes above-mentioned.)

I. Be it enacted, that for every gallon (wine-measure) of wine of the growth or produce of the Island of Madeira, which shall or may be legally imported from any port, place, or country whatsoever, four-pence. For every gallon (wine-measure) of other wine of the growth or produce of any other country whatever, which shall or may be legally imported from any port, place, or country whatsoever, two-pence.

II. And it is hereby further enacted by the authority aforesaid, that the said rates and duties imposed by this Act, shall be deemed, and are hereby declared to be current money of this Province, payable at and after the rate of five shillings the Spanish dollar, or in other silver or gold coin, as nominally proportioned thereunto by the laws of this Province, enacted or to be enacted, and the same duties shall be levied, collected, paid, and recovered in the same manner and form, in the said Courts, and by such rules, ways, and means, and under such penalties and forfeitures, as any other duties payable to His Majesty upon any goods imported into this colony or Province, under any Act or Acts of the Parliament of Great Britain hitherto enacted, and as fully and effectually as if the several clauses of the said Act or Acts of Parlia-

ment were herein particularly repeated and enacted ; and all the monies that shall arise by such duties may be received by the Collector of His Majesty's Customs of the Province of Lower Canada, and shall be paid by him into the hands of His Majesty's Receiver-General of Upper Canada, as Treasurer of this Province for the time being, according to such arrangements as shall be made and agreed upon, under and by virtue of the powers and provisions granted by a certain Act, intituled " An Act to authorize the Lieutenant-Governor to nominate and appoint certain Commissioners for the purposes herein mentioned."

Statutes of Upper Canada, 37 Geo. III., c. 12.

An Act to authorize the Lieutenant-Governor to nominate and appoint certain Commissioners for the purposes therein mentioned.

I. Whereas from the local situation of this Province, it appears to be altogether impracticable to carry into effect that part of the provincial agreement entered into at Montreal, the twenty-eighth day of January last, between the Commissioners in behalf of this Province and the Commissioners of the Province of Lower Canada, which relates to the imposing of duties on articles coming into this Province from the United States of America, and to the taking of measures for enforcing the collection of such duties ; and from this circumstance the agreement so entered into as aforesaid may become void and of no effect : and whereas it is expedient, that arrangements should take place between this province and the Province of Lower Canada, respecting the imposing of duties, and allowing of drawbacks on goods passing from one Province into the other, and of and concerning any regulations, provisions, matters and things, which might regard the commerce, manufactures, or produce of the said Province : Be it therefore enacted, by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain,

intituled, “ An Act to repeal certain parts of an Act, passed in the fourteenth year of His Majesty’s reign, intituled, ‘ An Act for making more effectual provision for the government of the Province of Quebec in North America, and to make further provision for the government of the said Province,’ ” and by the authority of the same, That it shall and may be lawful for the Governor, Lieutenant-Governor, or person administering His Majesty’s Government in this Province from time to time, by letters patent under the Great Seal of the Province, to commission, authorize, and empower three able and discreet persons, two of whom shall be a quorum, to treat, consult, and agree with the persons to be duly authorized for that purpose, by a power to be granted by an Act of the Legislature of His Majesty’s Province of Lower Canada, of and concerning the establishing such regulations ‘as may regard the collection of duties, or payment of drawbacks to be imposed or allowed on goods passing from one Province into the other, by the Legislature of each Province respectively; and of and concerning any proportions to be received and paid of any equal duties already imposed, or hereinafter to be imposed, by the said Legislatures respectively, on any article or commodity passing from one Province into the other; and of and concerning any regulations, provisions, matters, and things, which may regard the commerce or produce of the said Province.

II. Provided always, and be it further enacted and declared, That no regulation, provision, matter or thing so proposed, treated, consulted, or agreed, shall have any other force or effect, or be carried any further into execution, until the same shall have been confirmed by the Legislature of this Province.

Articles of Provincial Agreement, made and entered into at Montreal, the 18th day of February, 1797, and subsequently ratified by the Legislatures of Upper and Lower Canada.

ART. 1. That the Province of Lower Canada shall be, and hereby is, made accountable to the Province of Upper Canada, in full of

all rights, claims, and demands, which the said Province of Upper Canada may have on the Province of Lower Canada, by reason of the duties levied upon wines, in the years one thousand seven hundred and ninety-three and one thousand seven hundred and ninety, under an Act of the Legislature of Lower Canada, passed in the thirty-third year of His Majesty's reign, intituled, " An Act to establish a fund for paying the salaries of the Officers of the Legislative Council and Assembly, and for defraying the contingent expenses thereof, in the sum of three hundred and thirty-three pounds, four shillings and two-pence currency ; which said sum shall be paid into the hands of such person or persons, as may be appointed on the part of Upper Canada to receive the same.

ART. 2. That the Legislature of Upper Canada will not impose any duties whatever on any goods, wares, or merchandise imported into Lower Canada, and passing into Upper Canada, but will allow and admit the Legislature of Lower Canada, to impose and levy such reasonable duties on such goods, wares, and merchandise aforesaid, as they may judge expedient for the purpose of raising a revenue within the Province of Lower Canada.

ART. 3. That of such duties as the Legislature of Lower Canada hath already imposed, or may hereafter impose, on goods, wares, or merchandise, coming into the Province of Lower Canada, the Province of Upper Canada, shall be entitled to receive annually, and to dispose of one-eighth of their nett produce, for the use and benefit of the said Province of Upper Canada ; the other seven-eighths remaining for the use of Lower Canada.

ART. 4. That there shall annually, in the month of December, or as soon after as possible, be furnished to the Lieutenant-Governor, or person administering the Government of the Province of Upper Canada for the time being, duplicates of the account of all duties that now are, or hereafter may be imposed, by the Legislature of Lower Canada.

ART. 5. That this agreement is to continue and be in force until the last day of December, which will be in the year of our Lord one thousand seven hundred and ninety-six ; and no longer.

**Articles of Provisional Agreement, made and entered
into at Montreal, on the 28th day of January,
1797, and subsequently ratified by the Legis-
latures of Upper and Lower Canada.**

1. That the Legislature of Upper Canada will not impose any duties whatever on any goods, wares, or merchandises, imported or brought into Lower Canada, and passing into Upper Canada; nor on any article the growth, produce, or manufacture of Lower Canada passing into Upper Canada; but will allow and admit the Legislature of Lower Canada to impose and levy such reasonable duties on such goods, wares, and merchandises, and such articles aforesaid, as they may judge expedient for the purpose of raising a revenue within the Province of Lower Canada.

2. In consideration of the Legislature of Upper Canada relinquishing the imposition of duties as aforesaid, the Legislature of Lower Canada will allow a just proportion of the duties imposed by them to be paid to Upper Canada; and in order to ascertain such proportion, a fit and proper person shall be appointed, at the joint and equal expense of both Provinces, to reside at Coteau du Lac, as Inspector, for the purpose of demanding and receiving accounts of articles subject to duties contained in boats, canoes, and carriages, passing by that place.

3. That it shall be enacted by the Legislature of Lower Canada, that the said Inspector shall have authority to stop at Coteau du Lac, before passing the locks upwards, all boats and canoes, until that there shall be delivered to him a written account, signed by the person or persons who shall have furnished the lading of any such boat or canoe, or brigade thereof, or who shall have despatched, or who shall accompany the same, specifying the quantities of such articles subject to duties in Lower Canada, as are contained in such boat or canoe, or brigade thereof; and if the said Inspector shall have reason to believe that any such account is false, (whether the same be of such articles passing from Lower Canada or coming from Upper Canada,) he shall have authority at any time within three months after the same shall have been

received (either by himself or any other person that he may see fit to appoint by letter for that purpose) to require such account to be verified on oath before a Justice of the Peace by the person or persons who signed such account; and every person when so required, who shall refuse to verify on oath any such account by him signed, shall for every such offence forfeit and pay the sum of ten pounds, with costs of suit.

4. That all carriages passing Coteau du Lac upwards, shall stop at the office of the Inspector, under the penalty of ten shillings on every driver thereof who shall refuse or neglect so to stop; and if not provided with a written account, signed as aforesaid, of the articles subject to duties contained in such carriage or carriages, or not being able to give a verbal account of such articles to the satisfaction of the Inspector, he the said Inspector, shall have authority to search and examine the loadings thereof, in order to ascertain the same. Provided always, that no account shall be necessary to be given of any articles subject to duty, being *bonâ fide* for the use of the driver or passengers, in any such carriage during his or their journey.

5. That the said Inspector shall enter into a book, to be by him provided and kept for the purpose, all such accounts as he shall or may be furnished with as before prescribed, together with such as he shall take from actual examinations, in cases when carriages shall not be provided therewith, and therefrom twice in every year, that is to say, on the thirtieth day of June, and on the thirty-first day of December, he shall make up and certify upon oath before a Justice of the Peace, two general accounts of the quantities of all such articles so passing Coteau du Lac upwards, on which duties shall have been imposed by the Legislature of Lower Canada, and shall transmit one of such certified general accounts to the Governor, Lieutenant-Governor, or person administering the government of Lower Canada, and the other thereof to the Governor, Lieutenant-Governor, or person administering the government of Upper Canada.

6. That the Legislature of Upper Canada shall impose and levy upon all articles subject to duties in Lower Canada, which shall be brought into Upper Canada from the United States of America,

without passing through Lower Canada, duties equal to those that are, or shall be imposed and levied on similar articles when brought from the United States into Lower Canada, and that the Legislature of Upper Canada shall take the most effectual measures that their local situation will admit of for enforcing the collection of such duties.

7. That every boat, canoe, or carriage, coming from Upper Canada into Lower Canada upon or along the river Saint Lawrence, if containing articles subject to duties at the port of Quebec or within the Province of Lower Canada, shall stop at Coteau du Lac until that there shall be delivered to the said Inspector an account thereof in the manner and form before prescribed for such articles passing upwards; and the conductor or person or persons having charge of any such boat or canoe, or brigade thereof, having on board any such articles from Upper Canada (knowing the same) who shall refuse or neglect so to stop and to notify the same to the said Inspector, shall forfeit and pay the sum of forty shillings; and the driver of any carriage loaded in whole or in part with any such articles from Upper Canada, who shall refuse or neglect to stop at the office of the said Inspector for delivery of such accounts, or for examination and search, if not provided therewith, shall forfeit and pay the sum of ten shillings, with costs of suit, in each of the said cases.

8. That the said Inspector shall also enter in the book before mentioned, the accounts of such articles subject to duties as shall be brought from Upper Canada, and twice in every year, at the periods before mentioned, shall make out, certify on oath, and transmit as before directed, two general accounts of the quantities thereof, and the amount of duties on the same being deducted from the amount of duties on the quantities contained in the aforesaid general accounts of such articles passing from Lower into Upper Canada by Coteau du Lac, the residue shall (after deducting therefrom the charges of levying and collecting in Lower Canada the duties composing such residue) be the amount which Upper Canada shall be entitled to receive as their proportion of duties imposed, levied, and collected in Lower Canada.

9. That the Legislature of Lower Canada will not impose any

duties upon any article passing from Upper Canada into Lower Canada, and that they shall take immediate steps for carrying into effect the regulations stipulated in these articles.

10. That the penalties herein mentioned shall be recovered and applied in such manner and form as shall be prescribed by the Legislature of each Province.

11. That this agreement shall continue and be in force for four years and no longer, to be reckoned from the first day of March next; and that the aforesaid Inspector to reside at Coteau du Lac under this agreement, shall for the first two years be appointed by the Governor, Lieutenant-Governor, or person administering the Government of Lower Canada, and for the remaining two years by the Governor, Lieutenant-Governor, or person administering the Government of Upper Canada.

**Articles of Provisional Agreement made and entered
into at Montreal on the 11th day of February,
1799, and subsequently ratified by the Legis-
latures of Upper and Lower Canada.**

1. That the Legislature of Upper Canada may ratify the aforesaid Provisional Agreements with a condition suspending the operation and execution of the sixth article thereof, so long as the Government of the United States of America do not lay duties on goods, wares, and merchandises, passing from the Province of Upper Canada into the territories of the said States.

2. That the Legislature of the Province of Lower Canada will allow and pay to the Province of Upper Canada such just proportion of the duties imposed and levied by the Legislature of Lower Canada as the aforesaid Province of Upper Canada would have had a right to claim if the aforesaid Articles of Agreement had been ratified and confirmed by the Legislature of the Province of Upper Canada.

3. That this agreement shall continue and be in force until the first day of March, one thousand eight hundred and one, and no longer.

Provisional Articles of Agreement entered into at Montreal, the thirty-first day of May, in the year of our Lord one thousand eight hundred and seventeen, by and between the following persons, Commissioners of Lower Canada, *viz.*, Thomas M'Cord, Austin Curvillier, Denis Benjamin Viger, and Samuel Sherwood, Esquires: and the following persons, Commissioners of Upper Canada, *viz.*, the Honourable William Clans, the Honourable Thomas Clark, and the Honourable Allan M'Lean, relative to Duties and Drawbracks to be allowed to each Province respectively.

ART. 1. That the Legislature of Upper Canada will not impose any duties whatever on any goods, wares, or merchandise, imported into Lower Canada, and passing into Upper Canada, during the continuance of this agreement; but will allow and admit the Legislature of Lower Canada to impose and levy such duties on such goods, wares, and merchandise, as they may judge expedient, other than goods imported from Upper Canada.

ART. 2. That during the continuance of this agreement, the Province of Upper Canada shall be entitled to receive annually one-fifth part of all the duties (exclusive of the expense of collection), which shall be raised, levied, and collected in Lower Canada, under and by virtue of an Act of the Parliament of Great Britain, passed in the fourteenth year of His Majesty's reign, intituled, "An Act to establish a fund towards further defraying the charges of the administration of justice, and support of the civil government, within the Province of Quebec, in America;" and also one-fifth part of all duties (exclusive of expense of collection), which the Legislature of Lower Canada have already imposed, or may hereafter impose, on goods, wares, or merchan-

dise, imported, or to be imported, into Lower Canada, during the continuance of this agreement.

Provided nevertheless, that this agreement shall not be construed to extend to duties laid upon goods sold at auction in Lower Canada as aforesaid.

ART. 3. That the operation of this agreement shall be considered to commence on the first day of January last; and shall be in force until the first day of July, which will be in the year of our Lord one thousand eight hundred and nineteen.

(Signed)

THOMAS M'CORD,
AUSTIN CUVILLIER,
D. B. VIGER,
SAMUEL SHERWOOD,
W. CLANS,
THOMAS CLARK,
ALLAN MACLEAN.

I certify the foregoing to be a true copy of the original.

(Signed)

D. CAMERON, *Secretary.*

Whereas by an Act of the Provincial Parliament of Lower Canada, passed on the 8th of March last, intituled, "An Act to authorize the advance of a certain sum of money, for the causes therein mentioned, to the Province of Upper Canada," it is among other things enacted, that in addition to the sum of twenty thousand pounds, appropriated for Upper Canada, such further sum should be allowed as might be agreed upon by Commissioners; therefore we, the subscribing Commissioners for the two Provinces, have agreed, that there is due to Upper Canada, from the 1st of January, 1816, to the 1st of January, 1817, the sum of 1,585*l.* currency, in addition to the said sum of twenty thousand pounds, and that the same shall be without prejudice to any claims

which Upper Canada may have for any arrearages due previous to the year 1816.

(Signed) JOHN DAVIDSON,
 SAMUEL SHERWOOD,
 THOMAS M'CORD,
 W. CLANS,
 THOMAS CLARK,
 ALLAN MACLEAN.

Quebec, 7th June, 1817.

I certify the foregoing to be a true copy of a copy.

(Signed) D. CAMERON, *Secretary.*

A.

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

MAY IT PLEASE YOUR EXCELLENCY,

THE Commissioners on the part and behalf of the Province of Upper Canada met the Commissioners appointed on the part and behalf of the Province of Lower Canada, at the House of the Honourable J. L. Papineau, and having communicated their authorities, it was urged by the Commissioners of Lower Canada that the Commissioners of Upper Canada should exhibit their claim in writing, which being assented to, have now the honour to lay before Your Excellency copies of their proceedings, as well as copies of answers from the Commissioners of Lower Canada, and other documents and remarks relative thereto.

No. 1.—Claim exhibited on behalf of Upper Canada, with the documents in support thereof.

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

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

No. 4.—The answer of the Commissioners of Lower Canada.
Copy of memorandum by the Honourable T. Clark, and

Copy of Report of Commissioners of Lower Canada, all which is humbly submitted.

(Signed)

T. CLARK.

A. MACLEAN.

JONAS JONES.

To

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

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

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

1st.—That Upper Canada claims from Lower Canada sundry arrearages of drawbacks on duties under Provincial Statutes between the 1st of January, 1813, and the 1st of January, 1817, amounting to 10,845*l.* 15*s* 7½*d.*, exclusive of drawbacks on goods purchased by the Commissariat and other public Officers in Lower Canada, and forwarded to Upper Canada, of which no account was rendered to the Inspector at Coteau du Lac, also for drawbacks on goods sent to Upper Canada by land carriage in the years 1813 and 1814, without reporting at Coteau du Lac, as per statement herewith marked *A*.

2dly.—One-fifth of the crown duties for the years 1813, 1814, 1815, and 1816, as per statement herewith marked *B*.

3rdly.—One-fifth of the duties, crown and provincial, collected on imports into Lower Canada for the two years ending on the 1st July, 1821; and this proportion is founded on the last agreement

of Commissioners which expired on the 1st July, 1819, and not renewed from causes not depending upon or under the control of Upper Canada.

The Commissioners of Upper Canada also beg leave to state what appears to them to be the cause of these arrears, viz., from the Government of Lower Canada having omitted to apprize that of Upper Canada, as well as the Inspector at Coteau du Lac, of the Legislature having laid on additional duties in the year 1813.

From there being no instructions or copies of Acts imposing the new duties transmitted to that Officer till April, 1814, by reason of which no separate entry of Port wine (on which an additional duty was laid) was made on that article imported into Upper Canada between February, 1813, and April, 1814, and no entry whatever on goods subject to an *ad valorem* duty till after the latter period.

From the defect in the law providing for the entry of goods at Coteau du Lac, and the want of a barrier on the road (recommended by Sir Gordon Drummond) to compel the drivers of land carriages to stop till their loading was entered, by reason of which many loaded brigades and innumerable other carriages passed the Coteau du Lac without any account being taken of their loading.

From the Commissariat not furnishing an account of the stores purchased by them in Lower Canada, and forwarded for the supply of the various public departments in Upper Canada.—*Vide* Copy of Inspector's Correspondence herewith marked C.

From the Inspector having entered all goods at two and a half per cent. duty, although several Merchants of Upper Canada paid the five per cent. duty on their own importations, and also purchased extensively of goods which had paid that duty.

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

The expenses of the administration of justice and support of the civil government of Upper Canada having until the year 1812 been paid by Great Britain, or from the military chest at Quebec, ap-

pears to the present Commissioners from Upper Canada to be the reason why a proportion of the crown duties was not received by Upper Canada from the Lower Province previous to the year 1813. The military chest being shut against Upper Canada in 1812, that Province after that time has had to provide for the payment of the balance of her civil list out of her provincial revenue.

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

The cause why the proportion of duties to Upper Canada for the last two years ending the first of the present month, is still unsettled and unpaid to the exception of 4000*l*. on account is, as has been mentioned, not the fault of Upper Canada, but from the want of legal authority in Lower Canada to empower Commissioners to arrange such proportion.

The Commissioners from Upper Canada have done every thing in their power to obtain from the Commissariat department and other sources a correct list of the articles forwarded from Lower Canada into Upper Canada in the years 1813 and 1814, which passed Coteau du Lac, and of which no entry was made there, but without effect; they therefore think that this claim, as also any data on calculations in statements *A* and *B*, to which the Commissioners from Lower Canada may object, might be settled by arbitrators who might obtain information from the persons who took Goods to Upper Canada and from the sales books of the different Merchants in Montreal. The Commissioners from Upper Canada therefore beg leave to suggest the propriety of proposing to the respective Legislatures of the Provinces a submission of their claims to the award of Arbitrators equally named by either Province, with power to increase or diminish the same, and in case of disagreement to choose an Umpire, whose award should be final if made and confirmed before any bill should be passed the Parliament of the United Kingdom to regulate the proportion of duties.

We come now to the arrangement of the proportion of duties to

be paid in future to Upper Canada on imports into Lower Canada. As it is impracticable to ascertain the quantity of merchandise passing into Upper Canada by the St. Lawrence and Ottawa rivers, as well as by land carriage, the Commissioners from Upper Canada see no other mode of coming at the proportion to be paid to Upper Canada, than by assuming the population of each Province for their guide; taking which as even as can be obtained, and from every other view of the consumption of dutiable articles by the inhabitants of each Province, it appears to the Commissioners of Upper Canada that one-fourth of the whole duties on imports collected in Lower Canada would be an equitable proportion for Upper Canada to receive for the two years ensuing; and as regards the crown duties which appear to be levied principally to defray the expense of the administration of justice and support of the civil government of the Province of Quebec.—That Province being divided into Upper and Lower Canada, these duties naturally apply to the above purposes, and ought to be divided in proportion, as is the expense of the administration of justice and support of the civil government in each; which, from the best information that the Commissioners from Upper Canada can procure, appears to be nearly 40,000*l.* annually for Lower Canada, and 22,000*l.* annually for Upper Canada, therefore the proportion Upper Canada should receive from Lower Canada is as 22 to 40 of all crown duties on imports into Lower Canada, making a little more than one-third of the whole.

Montreal,
9th July, 1821.

Signed

THOMAS CLARK.
ALLAN MACLEAN.
JONAS JONES.

A.

Statement of the Claims of Province of Upper Canada upon Province of Lower Canada for Arrears of Drawbacks between 1st January, 1813, and 1st January, 1817, viz. :—

- 1st. On duties collected at Quebec under 53d Geo. III. chap. 1, and not accounted for to Upper Canada in the year 1813, on articles

	£.	s.	d.
ascertained to have passed Coteau du Lac, per Statement No. 1.	5177	15	4½
2nd. On do. do. at do. under the same Act on Port wine from 15th February, 1813, to 25th April, 1814; this cannot be ascertained to a certainty, but by approximation amounts to 11,752 galls. at 1s.	587	12	0
3rd. On <i>ad valorem</i> duties on merchandise be- tween the 1st October, 1813, and 31st De- cember, 1814; an account of which was only taken at the Coteau du Lac between the 25th April and 31st December, 1814, amounting during that period to 189,322 <i>l.</i> 0 <i>s.</i> 9 <i>d.</i> ; which, at the same ratio, gives for the period between 1st October, 1813, and 24th April, 1814, 155,790 <i>l.</i> , making in all 345,612 <i>l.</i> at 3 <i>l.</i> 5 <i>s.</i> 0½ <i>d.</i> per cent., which rate of per centage is taken from the proportion of goods imported into Quebec in the year ending 5th January, 1815, which amounted to 476,281 <i>l.</i> 19 <i>s.</i> 4 <i>d.</i> at 5 per cent. and 1,105,917 <i>l.</i> 8 <i>s.</i> 1¼ <i>d.</i> at 2½ per cent., which gives 11,239 <i>l.</i> 11 <i>s.</i> 9 <i>d.</i> sterling duty, which in currency amounts to 12,688 <i>l.</i> 8 <i>s.</i> 7 <i>d.</i> less <i>ad valorem</i> duly accounted for by Lower Canada to Upper Canada for the year ending 31st December, 1814, 8050 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i>	4437	16	5
4th. On <i>ad valorem</i> duties on 349,247 <i>l.</i> 9 <i>s.</i> 1½ <i>d.</i> sterling goods, passing Coteau du Lac, in the year 1815, say two months and twenty-four days on this, at 3 <i>l.</i> 5 <i>s.</i> 0½ <i>d.</i> per cent., as the 5 per cent duty expired on the 25th March of that year, the other nine months and seven days at 2½ per cent. gives 9,330 <i>l.</i> 12 <i>s.</i> sterling or currency, 10,367 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> less 2½ per cent., and 5 per cent. duty accounted for by Lower Canada to Upper Canada for that year 9,724 <i>l.</i> 14 <i>s.</i> 10 <i>d.</i>	642	11	10
	10,845	15	7½

5th. On merchandise purchased by the Commissariat in Lower Canada, and sent into Upper Canada for the Army, Navy, Navy Yard, Commissariat, Quarter-Master-General's Department, &c., since the 1st October, 1813, of which no account has been taken at Coteau du Lac, the drawbacks on which from that period to 1st January, 1817, will, in the estimation of the Commissary, amount to a very large sum.

6th. On merchandise, passing the Coteau du Lac into Upper Canada by land-carriage, in the years 1813 and 1814, without reporting.

Note.—It appears from the printed public account of Lower Canada for the year 1819, that the sum of 4,858*l.* 0*s.* 5*d.* sterling has been paid to Upper Canada in part of the above.

A.—continued.

Statement shewing the sums levied on articles consumed in Upper Canada, and reported to have passed Coteau du Lac, for the year ending 31st December, 1813, under the Act 53d Geo. III. and unaccounted for by Lower Canada to Upper Canada, exclusive of duties on merchandise liable to *ad valorem* duty, of which no account was received; as per document furnished from the Inspector-General's Office, in Upper Canada, viz.:

	£.	s.	d.
Madeira wine, 3,181½ gallons, at 1 <i>s.</i>	154	2	6
Port wine, no entry, but stated below by approximation *.			
Jamaica spirits, 103,016 gallons, 6 <i>d.</i>	2,575	8	0
Brandy and other spirits, 9,502 gallons, 1 <i>s.</i>	474	11	6
Loaf sugar, 49,717½ lbs., 1 <i>d.</i>	207	3	1½

* 1815, when the separate account of Port wine was correctly kept, the amount imported as per return was 30,862 gallons; Teneriffe, and other wines, 35,738 gallons.

	£.	s.	d.
Salt, 6,432 minots, 8d.	214	8	0
Tobacco, 57,416 lbs. 6d.	1,435	8	3
Snuff or flour of tobacco, 4,668 lbs., 6d. . . .	116	14	0
Goods on which an <i>ad valorem</i> duty of 5 per cent. is levied, and commenced on the 1st October, 1813, of which no entry was made.			
Goods on which 2½ per cent. is levied, ditto, ditto, and no entry	5,177	15	4½
Total imported between February, 1813, and April, 1814, therefore is as 66,590 is to 30,852, so is 25,365 to 11,752 gallons, at 1s. . . .			
	587	12	0

B.

Calculations of duties levied on articles passing the Coteau du Lac into Upper Canada, in the years ending 31st December 1813, 1814, 1815, and 1816, under the British Acts of Parliament of the 6th George II.; 4th, 6th, and 14th Geo. III.; distinguishing the amount under each year, viz. :—

1813.

6th Geo. II.	}	The amount for this year is unavoidably left blank from the Commissioners of Upper Canada not at present having access to the Returns of the Inspector at Coteau du Lac for the year.
4th Geo. III.		
Indigo.		
Gallons Madeira wine.		
Ditto Fayal and other wines.		
6th Geo. II.		
14th Geo. III.		
Molasses, coffee, and pimento.		
Rum, brandy, and molasses.		

1814.

6th Geo. II.	£.	s.	d.
4th Geo. III.			
Indigo estimated at 4000 lbs.,			
at 6d.	100	0	0

54,955½ gallons equal 138½ tons of Madeira, Fayal and other wines, at 7 <i>l</i>	£. s. d.	£. s. d.
	969 10 0	
30,585 Port wine equal 121 tons, at 10 <i>s</i>	60 10 0	
	1,130 0 0	

Deduct 6 <i>l</i> . 10 <i>s</i> . per ton on 69½ tons wine supposing that quantity to have been import- ed from England	450 2 6	679 17 6

6th Geo. III.

1,112 gallons molasses, at 1 <i>d</i>	4 12 8	
35286 lbs. coffee, at 7 <i>s</i> . per cwt.	104 2 6	
Pimento, estimated at 10,000 lbs. at ½ <i>d</i>	20 16 8	
		129 11 10

14th Geo. III.

615,740 gallons rum, at 4½ <i>d</i> .*	11,545 2 1½	
51,101½ gallons brandy, at 1 <i>s</i>	2,555 1 6	
1100 gallons molasses, at 3 <i>d</i>	13 15 0	
		14,113 18 7½
		14,923 7 11½

1815.

6th Geo. II.

4th Geo. III.

Indigo, estimated at 4,000 lbs., at 6 <i>d</i>	100 0 0
Madeira wine 8,822½ gallons. Fayal, &c., 35,738½ equal 177 tons, at 7 <i>l</i>	1,239 0 0

* The duty on rum from England is 3*d*. per gallon ; from the West Indies, 6*d*. ; and from any other British Colony, it is 9*d*. per gallon ;—4½*d*. is therefore taken as a fair average.

Port wine 30,552 equal 121½	£.	s.	d.	£.	s.	d.
tons, at 10s.	60	12	6			
				1,399	12	6
Less 6l. 10s. per ton on 88½						
tons	575	5	0			
				824	7	6

6th Geo. III.

2,704 gallons molasses, at 1d.	11	5	4½			
40,421 coffee, at 7s. per cwt.	129	17	0			
Pimento, estimated at 10,000						
lbs., at ½d.	20	16	8			
				161	19	0½

14th Geo. III.

287,008 gallons rum at 4½d.*	5,362	13	0			
65,079 gallons brandy, at 1s.	3,253	19	0			
2,704½ gallons molasses, at 3d.	34	10	10	8,651	2	10
				9,637	9	4½

1816.

4th Geo. III.

Indigo, estimated at 4000 lbs.,						
at 6d.	100	0	0			
Madeira 6,639½ gallons Tene-						
riffe, &c., 30,860 equal 149						
tons, at 7l.	1,043	0	0			
Port wine, 16,211 gallons, equal						
64 tons, at 10s.	32	0	0			
				1,175	0	0
Deduct 130s. on 74½ tons . . .	484	5	0			
				690	15	0

6th Geo. III.

3,493½ gallons molasses, at 1d.	14	11	0½			
38,622 lbs. coffee, at 7s. per cwt.	120	15	0			

* Vide Note on the preceding page.

Pimento, estimated at 10,000 lbs., at $\frac{1}{3}d.$	£.	s.	d.	£.	s.	d.
	20	16	8			
				156	2	$9\frac{1}{2}$
14th Geo. III.						
Irish Whiskey, 5994 $\frac{1}{2}$ gallons, at 3d.	74	18	6			
Rum, 314,951 $\frac{1}{2}$ gallons, at 4 $\frac{1}{2}d.$ *	5,905	6	$9\frac{1}{2}$			
Brandy, 50,117 gallons, at 1s.	2,505	17	0			
Molasses, 3,493 gallons, at 3d.	43	13	1			
				8,529	15	2
				9,376	13	2

*From Mr. Wilson to Mr. Deputy Commissary General
Clarke.*

Coteau du Lac, 9th May, 1814.

To J. W. CLARKE, Esq.

SIR,

By an Act of the Provincial Parliament of Lower Canada, of the 53rd Geo. III., chap. 11, you will see that all goods, wares, and merchandise, imported into Quebec, excepting such as by the Act are excepted, are now subject to duty, and though the goods which are imported for the use of Government are exempted therefrom, still such articles as may be purchased in the Province and sent to Upper Canada on account of Government, must be kept an account of in my office, in order that the Upper Province may receive its due proportion of duties agreeable to the Act of agreement between both Provinces: wherefore I have to request, that

* *Vide* Note, page 79.

you will please direct those officers who forward such articles as may be purchased in the Province of Lower Canada to state to me the sterling of the same by each brigade.

I have the honour to be, &c. &c. &c.,

(Signed)

A. WILSON, *Inspector.*

Mr. Clarke's Reply to Mr. Wilson.

Montreal, 12th May, 1814.

SIR,

In answer to your letter of the 9th instant, requiring an account to be transmitted to you by each brigade of batteaux sent to Upper Canada, of the sterling cost of all articles purchased on account of Government, and transported in Batteaux, I am under the necessity of informing you, that it is totally impracticable for the Commissariat Officer directing the transport, to comply with what is required in your letter.

I have, the honour, &c.,

(Signed)

J. W. CLARKE.

Mr. Wilson to Mr. Brenton.

Coteau du Lac, 16th May, 1814.

SIR,

I beg leave to enclose a copy of a letter I wrote to Mr. Deputy Commissary General Clarke, respecting the new duty on merchandise, with his reply to the same, which I submit to the consideration of Government, perhaps the Commissariat may find it more practicable to make out an account every year or half-year, which though not so regular as by each brigade, will I presume be equally substantial.

I have the honour, &c.,

(Signed)

A. WILSON, *Inspector.*

To which letter Mr. Brenton replied, that he had received the Governor's orders to desire the Commissariat to make out an account every year as far it might be practicable.

Mr. Wilson to Deputy Commissary-General Clarke

Coteau du Lac, 3rd December, 1814.

SIR,

As Mr. Secretary Brenton informed me last spring, that he had requested of you to order an account to be made out every year or half-year, of such articles, subject to the $2\frac{1}{2}$ or 5 per cent. duties, as might be purchased in the Province, and sent to Upper Canada on account of Government, I beg leave to let you know, that my accounts, as Inspector of dutiable articles at Coteau du Lac, are closed twice a year, that is, on the 31st of December and 30th June; and that I will be obliged to you to order an account to be furnished me of the amount of such articles above alluded to, as may have been or may be sent to Upper Canada from the 31st of December next; or if that cannot be, and that the account must be delayed to the 30th of June next, I request you will signify the same to me for the information of both Governments.

I have the honour to be, &c.,

(Signed)

A. WILSON.

Mr. Deputy Commissary-General Clarke's Reply.

Montreal, 14th December, 1814.

SIR,

I have to acknowledge the receipt of your letter of the 3rd of this month, which I have communicated to Mr. Secretary Cochrane, and informed him, that it is totally out of my power to comply with your requisition to be furnished with an account of articles sent on account of Government to Upper Canada subject to duty, as there is no document seems to me to shew what part of

the stores forwarded have been purchased in the country, and what have been imported by Government to Quebec.

I have the honour, &c.,

(Signed)

J. W. CLARKE.

The undersigned Commissioners on the part of the Province of Lower Canada appointed by an Act of the Legislature of the said Province, passed at its last Session, to treat with Commissioners on the part of the Province of Upper Canada, concerning duties levied, or to be levied, in the said Provinces respectively, have the honour to submit to the Commissioners on the part of Upper Canada, the following observations on the statement of claims delivered in by the said Commissioners on the 9th instant, conformably to the request of the Commissioners of Lower Canada, at the meeting holden at the house of the Honourable J. L. Papineau, on 5th instant.

The said statement of claims embraces,

1st.—Alleged arrearages of duties levied in Lower Canada, prior to the Provisional agreement of the 31st May, 1817, which was ratified by the Legislatures of the said Provinces respectively, *viz.*, by Lower Canada, by an Act passed the 1st of April, 1818; and by Upper Canada, by an Act passed the 14th April, 1818.

2nd.—The proportion of duties levied in Lower Canada, to which Upper Canada may be entitled since the expiration of the said agreement on the 1st July, 1819, to the present time. And,

3rd.—The proportion of duties levied in Lower Canada, to which the Province of Upper Canada may be equitably entitled for the ensuing two years.

On the first head of these claims, the Commissioners on the part of Lower Canada have to observe, that they conceive every agreement once ratified must be considered as final for the period which it embraces, and cannot again be entered upon by any future Commissioners, without special instructions to that effect, the

powers of such Commissioners, at least in so far as Lower Canada is concerned, extending only to the establishing of regulations, and not to the execution of them, which is properly the province of the Executive Government.

The Commissioners on the part of Lower Canada, however, think it their duty under this head to state, that it appears to them that His Majesty's Government in Lower Canada, in virtue of a certain agreement entered into by three Commissioners of Lower Canada at Quebec, on the 7th of June, 1817, which agreement was never submitted to the Legislature of Lower Canada, and is erroneously inserted in the Upper Canada Act of the 1st April, 1818, as part of the Provisional agreement made at Montreal, on the 31st of May, 1817, has not only paid over to Upper Canada a sum of 1585*l.* currency, alleged to be due on the period from 1st January, 1816, to 1st January, 1817, for which there was no agreement, but has also paid over to Upper Canada a sum of 4858*l.* 0*s.* 5*d.* sterling, equal to 5397*l.* 16*s.* currency, for ar-rearages under former agreements, which is entered in the abstract of warrants laid before the Legislature of Lower Canada in 1821, and which was probably considered as a final settlement by both Governments, the said entry being as follows, *viz.*, John M'Gill, Receiver-General of Upper Canada, being the proportion due to Upper Canada on the duties under the Act, 53rd Geo. III., for the year 1813, and hitherto not carried to the credit of said Province, under the agreement then existing between the two Provinces.

With respect to the second head of the claims preferred by the Commissioners on the part of Upper Canada, the undersigned observed, that if the ratified agreement of the 31st May, 1817, has been suffered to expire, if no new agreement has been entered into during a period of two years, and Upper Canada has been deprived of that share of the duties levied on goods imported into Lower Canada, and partly consumed in Upper Canada, to which equity and an established practice may have entitled her, these are unavoidable consequences of a dependence for revenue on the Legislature of another Colony, to which the Legislature of Upper Canada has long consented. The Commissioners of Lower Canada do not think it consistent with the respect which they owe

to their constituents and the dignity of a Legislative Body to enter into any further explanation on this head. All conventional stipulations between the two Provinces having ceased on the 1st July, 1819. The Commissioners on the part of Lower Canada are, however, ready to enter into treaty with the Commissioners on the part of Upper Canada, for the purpose of framing a provisional agreement for the payment to Upper Canada of a fair proportion of the duties on the goods imported into Lower Canada, which have *bond fide* passed into Upper Canada, and been consumed therein; and for this purpose the Commissioners of Lower Canada offer to call before the Commissioners jointly, as they are authorized by law to do, all manner of evidence which may exist within this Province, and be required by the Commissioners of Upper Canada; in short, to render every assistance and bring every disposition to effect an equitable settlement of the claim under this head with the least possible delay.

On the third and last head of the claims preferred by the Commissioners on the part of Upper Canada, the undersigned object to as utterly inadmissible—all claim for a future arrangement founded on the population of the two Provinces: 1st—Because the population of either Province is not sufficiently known to the undersigned. 2nd—Because the consumption of dutiable goods by the population of the two Provinces is very different, both on account of their respective habits and local position. 3rd—Because the extent and openness of the frontier of Upper Canada towards the United States, renders smuggling and other importations of dutiable goods from the United States much more easy and advantageous than into Lower Canada. 4th—Because strong liquors and salt, which furnish the greatest amount of the duties which it is inconvenient to levy on goods imported into Lower Canada, are imported into Upper Canada from the United States, notoriously manufactured in large quantities in that Province for home consumption, and even partly for exportation.

The undersigned finally observe, that the mode of ascertaining the proportion of duties, which may be claimed by Upper Canada by actual entries of goods passing from Lower Canada into Upper Canada, has been found liable to difficulties and misunderstand-

ings, and has been abandoned, as no longer suitable, by the Legislatures of both Provinces, and that the delays, which have already occurred in two instances from the expiration of the existing agreement before another could be made, leave just grounds of apprehension that the same may again occur, which in the end might lead to serious misunderstandings, destructive of the interests of the two Provinces, which are so intimately connected by the ties of allegiance to the same Sovereign and their local position.

The Commissioners on the part of Lower Canada, conformably to the powers vested in them by the Act by which they are appointed; viz., to treat of and concerning the establishing of regulations for the collection of the duties or the payment of drawbacks to be imposed or allowed by the Legislature of each Province respectively, on goods, wares, and merchandise, passing from one Province into the other, and also of and concerning any proportion to be received or paid of any duties already imposed, or hereafter to be imposed, finally propose,

1st. The adjustment in the mode before mentioned of the proportion of duties which may be equitably due to Upper Canada on goods, wares, and merchandise, which have actually passed into Upper Canada from Lower Canada, from 1st July, 1819, to 1st July, 1821.

2nd. That the proportion of duties accruing to Upper Canada from the 1st July, 1821, to the 1st April, 1822, be ascertained in the same manner.

3rd. That from the 1st April 1822, the Legislature of each Province respectively shall allow all goods, wares, and merchandise, proceeding through either Province into the other to pass free of duty, on entry being made at the nearest Custom-house, and bond given that the same will not be sold, opened, or consumed, as the case may be, within the Province through which they are passing, which bond shall be cancelled only on certificate of entry in the Province into which they may be introduced.

4th. That a drawback, equal to the amount of the duty paid in each Province respectively, be allowed on goods purchased in

either Province, and carried into the other under similar formalities and securities; the expense of collection being first deducted.

(Signed)

J. L. PAPINEAU,
AUSTIN CUVILLIER,
JOHN DAVIDSON,
J. NEILSON,
GEORGE GARDEN.

Montreal, 11th July, 1821.

No. 3.

The Commissioners on the part of Upper Canada have had the honour of receiving from the Commissioners appointed on the part of Lower Canada their communication, dated the 11th instant, and observe, that they are equally aware with the Commissioners of Lower Canada of the propriety and justice of the remark, from which it was never the intention of the Commissioners of Upper Canada to deviate,—

That every agreement once ratified should be final for the period which it embraces: recognising this principle, the Commissioners of Upper Canada have always claimed, and do still claim the arrearages of drawbacks on goods actually ascertained to have passed the Coteau du Lac in the years 1813 and 1814, during which period there was a ratified agreement existing between the two Provinces, and continued by the Legislatures of each Province, until the 1st of May, 1816, and acted upon by the said Provinces to the 1st of January, 1817, without any new agreement, during which period Upper Canada was entitled to receive drawbacks on all goods ascertained to have passed from Lower Canada into Upper Canada, besides arrearages on large quantities of goods, passing the Coteau du Lac in those years, without entry,—and until those arrearages are settled, the Commissioners of Upper Canada do not conceive the former agreement fulfilled.

For the settling of the said arrearages, the Commissioners of

Upper Canada have heretofore applied to former Commissioners of Lower Canada, and to the Executive Government of that Province without effect, they still entreat the present Commissioners on the part of Lower Canada, to enter into arrangements for the final adjustment of those arrearages ; but should they decline this solicitation, it is hoped they will agree to recommend to their Legislature the propriety of settling those arrearages by arbitration, as heretofore suggested.

The Commissioners of Upper Canada also remark, that in document marked *A*, transmitted to the Commissioners of Lower Canada, on the 9th instant, it was there stated, that 4,858*l.* 0*s.* 5*d.* sterling of the said arrearages had been paid to Upper Canada, but which was never contemplated or accepted by the Executive Government of that Province to be in full. The Commissioners of Upper Canada have reason to believe, that frequent applications have been made to the Executive Government of the Lower Province, by the Lieutenant-Governor of Upper Canada, since the above sum was paid, for the residue of the said arrearages.

The Commissioners on the part of Upper Canada observe, that the sum of 1,585*l.* currency, paid over to Upper Canada by Lower Canada for the arrearages of drawbacks of Provincial duties, in the year 1816, was the sum *not alleged*, but ascertained by the Commissioners on the part of the two Provinces, as per instrument signed by them, bearing date the 7th day of June, 1817, and the said sum so ascertained was paid in conformity to an Act of the Province of Lower Canada, passed the eighth day of March, 1817, intituled, An Act to authorize the advance of a certain sum of money for the causes therein mentioned to the Province of Upper Canada.

With regard to the proportion of duties due to Upper Canada, for the two years ending the 1st July, 1821, the Commissioners in claiming one-fifth of the amount collected in Lower Canada for those years, have maturely considered the principle heretofore acted upon by the two Provinces, which has been a continuation of the same rate until a new agreement was entered into, and this proportion the Commissioners on the part of Upper Canada are convinced is to the prejudice of the Upper Province: to elucidate

and support this claim, a reference may be had to the returns of the Inspector at Coteau du Lac for the years 1814, 1815, and 1816, when the entries made there in the two last of those years were more regular than in time of war, and will shew the proportion of the following articles entered at the Coteau du Lac *alone* to the whole entered into Lower Canada, to be nearly as follows: *viz.*, of Rum, 3-8ths; brandy and other foreign spirits, 7-16ths; Muscovado sugar, 5-18ths. The return for the year 1816 being the only one which the Commissioners of Upper Canada have at present access to, shews the proportions to be nearly as follows; *viz.*—

Of Madeira wine, more than		1-4
Port ditto ditto		1-5
Teneriffe and other wines		1-6
Rum and whiskey, more than		1-4
Brandy and other foreign spirits		5-6
Loaf Sugar		1-4
Muscovado ditto		3-7
Teas		2-3
Coffee		1-9
<i>Ad valorem</i> goods, more than		1-6

It may be also remarked that the population of Upper Canada consumes a much greater proportion of British dry goods, than an equal number of the population of Lower Canada, the latter being principally clad in their own manufactures.

As an additional proof for the claim of one-fifth for the Province of Upper Canada, the undersigned Commissioners have seen documents of goods having passed Coteau du Lac, and entered there in 1817, amounting to more than one-fifth of the dutiable articles entered in Lower Canada, exclusive of those goods passing up the Ottawa river and by land carriage, of which no account has been taken.

The Commissioners of Upper Canada are impressed with the opinion, that the plan proposed by the Commissioners of Lower Canada to ascertain the proportion of duties for Upper Canada until the 1st July, 1821, is not only novel and unprecedented in

these Provinces, but impracticable at this late period, particularly when they advert to the indelicacy of inspecting the books of all the different Merchants who have furnished goods for Upper Canada ; the impossibility of obtaining the amount of goods purchased for cash, barter, or in any other way, or of the numerous Merchants and Traders who may have removed with their books from the country, to whom no recourse can be had : such a research could only tend to delay and vex all parties, without a possibility of obtaining any true state of the goods actually sent to Upper Canada.—The Commissioners of Upper Canada, convinced that such an inquiry would not give the satisfactory information required, therefore trust that, on mature consideration, the Commissioners on the part of Lower Canada will remove this obstacle to arrangement, and consent to agree to such an aliquot part of the duties as Upper Canada has received during the last agreement.

Although for twenty years past much spirits from corn has been made in Upper Canada, still a large quantity of rum and other foreign spirits is used in that Province.

The higher districts of Upper Canada have usually been supplied with salt from the United States, or made from springs in that Province; but the excess used in Upper Canada of British dry goods is probably more than an equivalent for those articles.

From the immense length of the frontier in Upper Canada bordering on the United States, and to which access is so easy, it is impossible to prevent an illicit trade; however, teas and Indian goods are the principal articles smuggled; but at the same time the Commissioners of Upper Canada are aware that the same illicit trade is carried on fully to the same extent in Lower Canada.

Although the undersigned Commissioners are convinced that at present there passes from Lower Canada into the Upper Province, articles of merchandise on which duties are paid in the Lower Province to fully one-fourth of all the amount levied in Lower Canada, they are nevertheless, for the sake of conciliation and of bringing matters as far as possible to a close, willing to enter into a provisional agreement at the rate of one-fifth part of all duties being paid to Upper Canada to the 1st of April, 1822, being the

period to which the Commissioners of Lower Canada seem only inclined to agree.

The Commissioners of Upper Canada observe in the communication of the 11th instant, that the plan proposed for the ascertaining of drawbacks on duties after the 1st April, 1822, is by ascertaining at the nearest Custom-houses in each Province the amount of duties on goods going from one Province into the other.

If the Commissioners of Lower Canada persist in this mode, it will be unnecessary, from the local situation and extent of the boundary line, and the various ways of entering into the Province of Upper Canada from Lower Canada, to enter into any agreement, as the system would in fact be most injurious to the revenue of the Upper Province by consuming, at least, the portion of duties she may be entitled to receive from Lower Canada in the expense of establishing innumerable Custom-houses on the different water and land communications, exclusive of a barrier across the ice on Lake St. Francis in the winter, and all which, even if attempted with their train of Custom-house Officers, would not, as the undersigned are well convinced, be the means of obtaining the desired end.

In making a proposition for the future, it appeared to the undersigned that the proportion of population in each Province would be the best and least exceptionable mode for ascertaining the proportion of duties to be received by each Province; but as this mode appears not to be consonant to the views and objectionable in the judgment of the Commissioners of Lower Canada, the undersigned Commissioners beg leave to suggest that all dutiable goods thereafter destined to pass from Lower Canada, be entered at the Custom-house of Montreal, aided by a barrier at La Chine, with an Inspector stationed there, with power to stop all carriages and boats, to ascertain that their loading going to Upper Canada has been so entered or to receive an entry of the same there, to be by this Inspector reported to the Custom-house in Montreal.

(Signed)

THOMAS CLARK,
ALLAN MACLEAN,
JONAS JONES.

Montreal, 15th July, 1821.

Copy of a Letter which accompanied the foregoing.

Montreal, 15th July, 1821.

SIR,

I am requested by the Commissioners on behalf of the Province of Upper Canada, to transmit to you the enclosed communication, and to request a meeting as soon as convenient on the subject of the commission.

I have the honour to be,

SIR,

Your very obedient Servant,

(Signed)

ALLAN MACLEAN.

(See Memorandum at the end, with Report.)

 No. 4.

The undersigned Commissioners on the part of Lower Canada, have taken into consideration the reply which they received last evening from the Commissioners of Upper Canada, to the observations and proposals which the undersigned had the honour to submit on the 11th instant. The undersigned conceive it to be unnecessary to enter into any further discussion on the subject of the arrearages under former agreements alleged to be due by the Commissioners of Upper Canada, since both parties seem to admit that the fulfilling of those agreements belonged to the Executive Government of both Provinces respectively, and the undersigned are of opinion that any misunderstandings which may exist on the subject can only regularly come before the respective Legislatures through the Executive. The undersigned think it, however, again proper to repeat their conviction so far as their present information goes, that the settlement which they mentioned in their observations of the 11th instant, must be considered final. The Commissioners on the part of Lower Canada do not feel themselves warranted in any departure from the mode which they assigned

for ascertaining the proportion of dutiable articles which have passed into Upper Canada, for consumption, since the 1st July, 1819.

There being no agreement in force, it is only on grounds of equity and former practice, that the Province of Upper Canada can claim any share of the duties levied in Lower Canada.

The Commissioners on the part of Lower Canada are willing, on these grounds, to enter into an agreement for a proportion of the revenue of Lower Canada being paid to Upper Canada; but, in order to determine this proportion, it is necessary that they should know as nearly as the case will admit of, what proportion of dutiable goods entered in Lower Canada, have actually passed into Upper Canada for consumption within the period for which such proportion is to be allowed. It would perhaps be fortunate if the exportations from Lower Canada into Upper Canada were still to exist as in the first years after the war, but every one of the inhabitants of both Provinces knows by his own experience that it is no longer the case. The Commissioners of Lower Canada cannot consent to any measure which might probably authorize the taking of the money levied on the inhabitants of Lower Canada, and actually paid by them in the first instance, to make an allowance to Upper Canada for a consumption and consequent repayment of duties which may not have existed. The Commissioners of Lower Canada are well aware that novel and unprecedented circumstances will give rise to novel and unprecedented modes of proceeding, but they have the satisfaction to observe, that on this occasion the mode proposed by them is precisely that which was carried into practice when the first agreement was entered into in 1795. The Commissioners on the part of the Province of Lower Canada are apprehensive that their views in regard to the future, have not been sufficiently expressed or rightly understood. They beg leave to state it as their decided conviction, that their duty to their constituents will not authorize them to enter into any provisional agreement for any period beyond the close of the next Session of the Legislature, which shall not have for its basis the sole collection of its own revenue by both Provinces respectively, without either of them being charged with the payment or refunding the proportions of

duties or drawbacks to the other, and to effect any such agreement on terms of perfect equity and reciprocity, the undersigned have been and are still willing to give their most assiduous application and assistance.

(Signed)

J. L. PAPINEAU.
AUSTIN CUVILLIER.
JOHN DAVIDSON.
J. NEILSON.
G. GARDEN.

Montreal, 17th July, 1821.

**Report of the Commissioners appointed by the Act
of 1st George IV. chap. , to treat with
Commissioners on the part of Upper Canada
concerning Duties.**

The Commissioners of both Provinces met at Montreal, at the house of the Honourable J. L. Papineau, on Thursday the fifth of July, 1821, conformably to notice given to the Commissioners of Lower Canada, by order of His Excellency the Governor in Chief.

PRESENT,

The Hon. J. L. PAPINEAU, AUSTIN CUVILLIER, JOHN DAVIDSON, GEORGE GARDEN, and JOHN NEILSON.	}	on behalf of Lower Canada.
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AND

The Hon. THOMAS CLARK, ALLAN MACLEAN, and JONAS JONES, Esquires.	}	on behalf of Upper Canada.
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After some observations on both sides by different Commissioners, it was agreed by the Commissioners of Lower Canada, that the Commissioners on behalf of Upper Canada should com-

municate in writing the claims or proposals which they had to make, supported by such statements as they might think proper.

TUESDAY, 10th July, 1821.

The Commissioners on behalf of Lower Canada met at the house of the Honourable J. L. Papineau, conformably to notice, when the Honourable J. L. Papineau informed the Commissioners that he had received on the preceding evening a written communication from the Honourable Thomas Clark on behalf of the Commissioners of Upper Canada, which communication is hereunto annexed and marked *A*.

WEDNESDAY, 11th July.

The answer hereunto annexed and marked *B*, in answer to the communication on the part of Upper Canada, was read and agreed to unanimously, and being signed by all the Commissioners, was delivered to the Honourable Mr. Clark by the Honourable Mr. Papineau.

TUESDAY, 17th July, 1821.

The Commissioners met conformably to notice from the Honourable J. L. Papineau, who communicated the annexed reply marked *C*. on the part of the Commissioners of the 11th instant, and the annexed answer marked *D*. was read and agreed to, and being signed by the Commissioners, was communicated to the Honourable Mr. Clark; and the Honourable T. Clark and Mr. Maclean having signified to Mr. Davidson and Mr. Neilson, that the Commissioners of Upper Canada did not find themselves warranted in deviating from the pretensions and proposals delivered yesterday evening, and that if the Commissioners on the part of Lower Canada were determined to persist in their proposals, any further meeting would be unnecessary; it was determined on the part of the Commissioners of Lower Canada to discontinue all further proceedings for the present, they on their part seeing no reason to deviate from the proposals which they have given in.

(Signed)

J. D.

**Memorandum to be attached to Mr. Maclean's Note
of the 16th July, 1821, to Mr. Papineau.**

No answer being received to the foregoing note, Document No. 4. excepted, which was delivered by Mr. Davidson to Mr. Clark at Lachine on the 17th July, on the 21st July Mr. Maclean and Mr. Clark called on Mr. Papineau at his house, and there learnt that Mr. Papineau had left town, to be gone for two weeks; after which on the same day (the 21st) they called upon Mr. Garden, who said he had neither seen nor before heard of the foregoing note from Mr. Maclean, and that he had not before seen or heard of the Report (signed J. D. now shewn to him); also that this Report was not consonant to his ideas; and further added that had he seen the above note, he should have decidedly been of opinion that the Commissioners of both Provinces should have a meeting together.

(Signed) T. CLARK.

July 21st, 1821.

REMARKS.

T. Clark says, that on Tuesday the 17th July, 1821, he met at La Chine at the opening of the New Canal, Messrs. Davidson and Neilson, who asked Mr. Clark if the Commissioners of Upper Canada would recede from what they had proposed: Mr. Clark said he thought not, but that he, Mr. Clark, had no objection on his own part to try the mode proposed to find out the quantity of goods sent to Upper Canada for the two last years, saying at same time, that the experiment, if tried, would be of no use. Mr. Davidson and Mr. Neilson then said, the business was at an end, and that they would go off for Quebec that evening, and said that so soon as they got Mr. Garden's signature, they would hand him, Mr. Clark, the answer to the remarks of the Commissioners of Upper Canada given in yesterday: this answer Mr. Davidson accordingly gave to Mr. Clark in about one quarter of an hour afterwards, and is supposed to be document marked D., alluded

to in the foregoing, and is marked No. 4, in the Report of the Commissioners of Upper Canada. Mr. Davidson also told Mr. Clark that he would furnish to the Commissioners of Upper Canada a copy of their Report, which is supposed to be the foregoing, which was delivered to Mr. Jones, and not seen by Mr. Clark until the 20th.

(Signed) T. CLARK.

Mr. Maclean says that there was no such communication made to him as stated in the foregoing paper.

Certified to be a true copy of the original Report.

(Signed) G. HILLIER.

B.

(Copy.)

TO HIS EXCELLENCY
 SIR JOHN COAPE SHERBROOKE,
Governor in Chief, &c. &c. &c.

MAY IT PLEASE YOUR EXCELLENCY,

WE, the undersigned Commissioners from Upper Canada, beg leave to submit to your Excellency for consideration, the following circumstances that have occurred in investigating the claims of Upper Canada, with the Commissioners appointed for the Province of Lower Canada :—

First.—That by an Act passed by the Parliament of Lower Canada, in the 53d year of His Majesty's reign, chap. 1, no account of duties accruing to the Province of Upper Canada, under the said Statute have been credited for a period from 13th February, 1813, till the 31st December following; whereby the sum of 5,177*l.* 15*s.* 4½*d.* became due to the Province of Upper Canada, and is still unpaid.

Second.—Under the said Statute of the 53d year of His Majesty's reign, chap. 1, no account whatever of Port wine was taken at the Coteau du Lac, from the 13th February, 1813, till the 25th April, 1814. The quantity therefore cannot be ascertained exactly: the mode adopted to acquire the quantity is, by taking the proportion of the year 1815, when Port wine was distinguished from other wines correctly.

Third.—The Statute of Lower Canada passed in the 53rd year of His Majesty's reign, chap. 11, imposing an *ad valorem* duty of 5 per cent. on goods, on goods imported by non-residents of Lower Canada, took effect the 1st October, 1813: no account of goods

under this Statute has been taken at the Coteau du Lac during its continuance, except the sum of 843*l.* 6*s.* 10*d.*, in the year 1815.

Fourth.—The said Statute of the 53rd of the King, chap. 11, imposed a duty of $2\frac{1}{2}$ per cent. *ad valorem*, and took effect the 1st October, 1813, without any account of goods being taken at the Coteau du Lac till the 25th April, 1814.

Fifth.—All military purchases made by the Commissariat in Lower Canada since the 1st October, 1813, under the foregoing Statute, were subject to the *ad valorem* duty: no account of such goods passing into Upper Canada has been rendered to the Inspector at Coteau du Lac, although repeatedly required by the Inspector, as appears by the correspondence herewith.

The Commissioners from Lower Canada, considering they had no power to enter into the foregoing claims of the Province of Upper Canada, the same is respectfully submitted to your Excellency, as per statement annexed.

From your Excellency's most obedient

and very humble servants,

(Signed)

W. CLAUS,
THOMAS CLARK,
ALLAN MACLEAN.

B.

(Copy.)

**Statement of the Claim of the Province of Upper
Canada, upon the Province of Lower Canada,
for Arrears of Drawbacks, between the 1st Ja-
nuary, 1813, and the 1st January, 1817.**

First.—On duties collected at
Quebec, under 53rd Geo. III.,
ch. 1., and not accounted for
to Upper Canada, in the year
1813, on articles ascertained

to have passed Coteau du Lac,	£.	s.	d.	£.	s.	d.
per statement, marked <i>A</i> .	5,177	15	4½			
Second.—On ditto at ditto, under the same Act, on Port wine, from 15th February, 1813, to 25th April, 1814, this cannot be ascertained to a certainty, but by approximation, amount to 11,752 gallons, at 1s.	587	12	0			
Third.—An <i>ad valorem</i> duty on merchandise, between 1st Oc- tober, 1813, and 31st Decem- ber, 1814, an account of which was only taken at the Coteau du Lac, between 25th April and 31st December, 1814; amounting, during that pe- riod, to 189,322 <i>l.</i> 0 <i>s.</i> 9 <i>d.</i> , which at the same ratio given for the period, between 1st Oc- tober, 1813, and 24th April, 1814, 155,790 <i>l.</i> , making in all 345,612 <i>l.</i> , at 3 <i>l.</i> 5 <i>s.</i> 0½ <i>d.</i> per cent., which rate of per cen- tage is taken from the propor- tion of goods imported into Quebec, in the year ending 5th January, 1815, which amounted to 476,201 <i>l.</i> 19 <i>s.</i> 4 <i>d.</i> at 5 per cent., and 1,105,917 <i>l.</i> 8 <i>s.</i> 1¼ <i>d.</i> , at 2½ per cent., which gives in sterling duty . . .	11,239	11	9			
and makes in currency . . .	12,488	8	7			
Less <i>ad valorem</i> duty accounted for by Lower Canada . . .	8,050	12	2			
	4,437	16	5			

	£.	s.	d.	£.	s.	d.
Fourth.—On <i>ad valorem</i> duties on	349,247	9	1½			
sterling, goods passing Coteau						
du Lac in the year, 1815, say						
two months and twenty-four						
days on this, at 3 <i>l.</i> 5 <i>s.</i> 0½ <i>d.</i>						
per cent.; and as the 5 per						
cent. duty expired on the 25th						
March of that year, the other						
nine months and seven days at						
2½ per cent., gives . . .	9,330	12	0			
Sterling, or currency . . .	10,367	6	8			
Less 2½ per cent., and 5 per cent.						
duty accounted for by Lower						
Canada to Upper Canada for						
that year	9,724	14	10			
				624	11	10
				10,845	15	7½

Fifth.—On merchandise purchased by the Commissariat in Lower Canada, and sent to Upper Canada, for the Army, Navy, Navy-yard, Commissariat, Quarter-Master-General's Department, &c. &c., since 1st of October, 1813, of which no account was taken at Coteau du Lac, the drawback on which, from that period to 1st January, 1817, will, in the estimation of the Commissioners, amount to a very large sum.

Quebec, 9th June, 1817.

Exclusive of a balance due Up-	£.	s.	d.
per Canada on the duties of			
1817	1,585	0	0

I certify the foregoing to be a true copy of a copy.

(Signed) D. CAMERON, *Secretary.*

C.

(Copy.)

Castle of St. Louis, Quebec, 10th June, 1817.

GENTLEMEN,

His Excellency the Governor-in-Chief commands me to acquaint you, that he has not failed to give due attention to the statement and other documents which you transmitted to him yesterday, relating to the claims of Upper Canada, for duties to a large amount, collected in Lower Canada, in the years 1813 and 1814, on goods passing into Upper Canada, but for which no allowance has been made to that Province.

Of the justice of some of these claims, his Excellency has been convinced on the first view of the subject; but they are of such an extensive and complicated nature, that he is desirous of receiving further information on the subject, both from the Inspector-General of Provincial Accounts, and from the Inspector at Coteau du Lac; after which he would still consider it necessary to take the advice of the Executive Council on the matter, and perhaps to submit some of the claims which your statement embraces, to the Legislature at their next Session.

Under these circumstances, his Excellency is convinced you will see the impossibility of your receiving an immediate decision; but his Excellency directs me to assure you of his disposition to give a favourable consideration to the subject you have brought before

him, and of his desire to bring it to as speedy an issue as may be consistent with a due regard to the interests of this Province, and a proper and regular course of proceeding.

I have the honour to be, Gentlemen,

Your most obedient servant,

(Signed) **ANDREW WM. COCKRAN**, *Secretary.*

I certify the foregoing to be a true copy of a copy.

(Signed) **D. CAMERON**, *Secretary.*

(Signed) **W. CLAUS,**
 THOMAS CLARK,
 ALLAN MACLEAN, Esquires,
 Commissioners for the Province of Upper Canada.

General Statement of dutiable Articles imported into Quebec in the Years 1817, 1818, 1819, and 1820, with Calculation of Provincial Duties paid thereon; viz. :

ARTICLES IMPORTED.	1817.		1818.		1819.		1820.	
		£. s. d.		£. s. d.		£. s. d.		£. s. d.
Madeira Wine	13,609 gal. 9d.	510 6 9	6,536	245 2 0	7,660	287 5 0	24,870	932 12 6
Port Wine	29,264 — 6d.	731 12 0	9,221	230 10 6	21,613	540 6 6	45,678	1,141 19 0
Teneriffe and other Wines	189,062 — 6d.	4,726 11 0	170,150	4,253 15 0	90,311	2,257 15 6	179,953	4,498 16 6
Brandy, Gin, and Arrack .	57,842 — 6d.	1,446 1 0	144,755	3,618 17 6	86,502	2,162 11 0	64,935	1,623 7 6
Rum	1,125,848 — 6d.	28,146 4 0	954,236	23,855 18 0	1,133,056	28,326 8 0	1,643,212	41,080 6 0
Molasses	60,547 — 5d.	1,261 7 11	33,977	707 17 1	105,334	2,194 9 2	88,215	1,837 16 3
Refined Sugar	609,170 lbs. 1d.	2,538 4 2	247,711	1,032 2 7	282,833	1,178 9 5	285,128	1,188 0 8
Muscovado Sugar	2,310,967 — 4d.	4,814 10 3½	719,770	1,499 10 5	1,938,150	4,037 16 3	2,678,012	5,579 3 10
Coffee	35,995 — 2d.	299 19 2	50,778	423 3 0	43,091	359 1 10	55,378	461 9 0
Leaf Tobacco	376,634 — 2d.	3,138 12 4	211,575	1,763 2 6	118,864	990 10 8	148,958	1,241 6 4
Manufactured Tobacco . .	277 — 3d.	3 9 3	663	8 5 9	74	0 18 6	None.	
Snuff	18 — 4d.	0 6 0	741	12 7 0	8	0 2 8	None.	
Playing Cards	5,724 p ^{ks} 2d.	47 14 0	11,324	94 7 4	16,344	136 4 0	18,084	150 14 0
Salt	186,247 mi ^{ts} 4d.	3,104 2 4	139,242	2,320 14 0	162,911	2,715 3 8	106,423	1,773 14 4
Hyson Tea	15,078 lbs. 6d.	376 19 0	13,085	327 2 6	9,573	239 6 6	7,259	181 9 6
Green Tea	239,170 — 4d.	3,986 3 4	314,933	5,248 17 8	267,024	4,450 8 0	159,808	2,663 9 4
Bohea Tea	None — 2d.	. . .	1,990	16 11 8	3,900	32 10 0	None.	
Whiskey	None gal. 3d.	. . .	4,496	56 4 0	81	1 0 3	23,416	292 14 0
Ginger	None — . .	. . .	None . . .	. . .	. . .	. . .	560 lbs. }	Duty on these supposed included in ad valorem goods.
Pimento	None — . .	. . .	None . . .	. . .	. . .	. . .	9,466 — }	
Other Merchandise, at 2½ per cent. . . . }	£672,876 18 0	16,821 18 5	£772,373 14 6	19,309 6 10	£969,445 5 0	24,236 2 7½	£674,556 15 9	16,863 18 5

General Statement of Merchandise reported by the Inspector to have passed Coteau du Lac from Lower Canada into Upper Canada in the Years 1813, 1814, 1815, 1816, and 1817, with the Calculation of the Provincial Duties for 1817.

ARTICLES IMPORTED.	1813.	1814.	1815.	1816.	1817.	Rate and Am ^t . of Pro ^l . Duties in 1817.			
						d.			
British Spirits . . . Galls.	None.	None.	None.	5,994	None.	3	.	.	.
Rum "	118,416	615,740	287,008	314,951½	289,348½	6	.	7,233	14 2
Brandy and other Foreign Spirits . . "	10,942	51,101½	65,079	50,117	31,912	6	.	797	16 .
Molasses "	959½	1,112	2,704½	3,493½	2,216	5	.	46	3 4
Madeira Wine "	3,233½	8,154½	88,22½	6,639½	4,338	9	.	162	13 4
Port Wine " *	No entry.	30,585	30,552½	16,211	10,404	6	.	260	2 0
Teneriffe and other Wines . . . "	20,247½	26,810	35,738½	30,860	13,417½	6	.	335	8 9
Loaf and Lump Sugar . . . lbs.	56,106	67,753	110,776	109,543	70,405½	1	.	293	7 1½
Coffee "	20,934	33,286	40,421	38,622	31,999	2	.	259	19 10
Muscovado Sugar "	304,870	548,734	631,534	516,919½	401,081	½	.	835	11 8½
Leaf Tobacco "	None.	None.	None.	1,344	None.	2	.	.	.
Snuff "	6,829½	6,555	7,868½	5,128	4,933½	4	.	82	4 6
Manufactured Tobacco "	65,895	32,326	13,661½	13,752	21,471	3	.	268	7 9
Playing Cards Packs	744	1,482	4,145	3,814	3,894	2	.	32	9 0
Salt Minots	9,001	6,594	4,333½	3,061	3,176½	4	.	52	18 10
Green and Souchong Tea . . . lbs.	45,586	105,213	161,239	135,919	111,283	4	.	1854	14 4
Hyson Tea "	2,053	4,711½	8,500	8,256	5,753	6	.	143	16 6
Bohea Tea "	None.	280	None.	None.	None.	2	.	.	.
Merchandise subject to <i>ad valorem</i> duty of 5 and 2½ per cent. †	No Entry.	£210,902 5 6	£348,404 2 3	£270,975 8 9½	£202,749 18 9½	At 2½ per Cent.			
								£17,728	2 5

* No entry of Port wine separate from Teneriffe was made prior to 25th April, 1821.

† No entry of goods subject to *ad valorem* duty was made till April, 1814, previous to which much goods were taken up in the winter 1813-14, not reported.
The above is exclusive of the trade per the Ottawa River.—The North-West Company send up annually by that route about forty canoes, value of each nearly 1,000*l*.

F.

List of Merchant Canadian Batteaux and Durham Boats, that passed through the Docks from Lower Canada into Upper Canada, between 1813 and 1820 inclusive ; viz. :

In 1813	. . .	394	Batteaux, no Durham Boats			394
„ 1814	. . .	529	ditto	no	ditto	529
„ 1815	. . .	863	ditto	no	ditto	863
„ 1816	. . .	928	ditto	no	ditto	928
„ 1817	. . .	835	ditto	268	ditto, carrying	200
			tons, equal at 3 each to 66 Batteaux			
„ 1818	. . .	679	ditto, and	315	ditto, carrying	690
			tons, equal 230 Batteaux			
„ 1819	. . .	573	ditto, and	339	ditto, carrying	970
			tons, equal 323 Batteaux			
„ 1820	. . .	430	ditto, and	561	ditto, carrying	880
			tons, equal 293 Batteaux			
If 901 Boats, in 1817	gives	. . .	. . .	. . .	£17,728	of duty.
909 ditto, in 1818	gives	. . .	. . .	. . .	17,885	ditto.
896 ditto, in 1819	gives	. . .	. . .	. . .	17,630	ditto.
723 ditto, in 1820	gives	. . .	. . .	. . .	14,226	ditto.

Average returns from eight Mercantile Houses in Montreal of the value of Goods they forwarded to Upper Canada, in the Years 1817, 1818, 1819, and 1820, proportioned from the Quantity they forwarded in 1817, valued at 800%.

In 1817	. . .	£800	0	0	In 1819	. . .	£752	6	1
In 1818	. . .	1,130	7	4	In 1820	. . .	855	16	1

Montreal, 31st August, 1821.

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