

Report of a Committee

Of the Council of the Board of Trade of Montreal, unanimously adopted, and submitted to the Government.

[Corr.]

The Committee on Customs' Duties beg leave to report—

That, in order to obtain simplification, they recommend a general system of *ad valorem* duties, in lieu of the present complicated, and unequal, table of rates.

After a careful investigation of the subjects and principles involved, however, for preventing frauds already prevalent in the offices of customs and which may, if necessary, be extended, your Committee are of opinion that no injury to the revenue is to be apprehended from this change; and that, while the fairness of the *ad valorem* principle seems generally admitted, its practicality seems satisfactorily established by its adoption in the United States.

In arranging the scale of duties now submitted, and to which very full explanatory notes are attached, your Committee have been guided, in a great extent, by what they believed to be the requirements of the Government on the score of revenue; but for their consideration, they would propose much higher rates on several articles of general consumption.

In fixing these rates, they have also kept in view the necessity of checking smuggling, a practice injurious to the fair trader, and hurtful to the revenue, and which, it is feared, prevails largely along our extended frontier.

Your Committee have endeavored to effect this object, by so regulating their tariff in relation to that of the United States, that articles admitted free, or at a moderate duty, there, shall not be subject to high rates in Canada. On the other hand, articles subject to a heavy duty in the States, are with safety recommended to be taxed proportionately here, as the temptation to smuggle causes the same rates of duty, and current prices on both sides of the line, are brought to approximate.

With the same object in view, it becomes desirable that the ports of entry on our lakes and rivers be limited to the smallest number compatible with the absolute wants of the country; and also, that stringent measures be resorted to, to punish intentional breaches, or evasions, of the Customs Laws.

The practice under the present Customs' Act of adding ten per cent, to the income amount in valuing goods for duty, seems very objectionable, and should be discontinued; and the invoice value at the place of purchase, without any addition or deduction whatsoever, should be taken as the amount for duty.

The Doubling system as now in operation, and the simplification and curtailment of Customs House fees, should be continued and extended, if practicable.

Even under an *ad valorem* system, it may be well to ascertain, as now is done, the weights and gauges of certain articles for warehouse, as well as statistical information as to testing the extent of loss and waste, while in bond; and the present regulation of charging duties only on actual quantities at the time of delivery, should remain unchanged.

The disposition evinced by some of the sister colonies to carry out a system of reciprocal free trade, should not to the fullest extent the exigencies of the Province will admit. It must not be forgotten that the lower ports, and fishing stations in the Gulf, take large returns of produce for their shipments on the St. Lawrence.

The manufacturing and mechanical interests of the Province have also been considered, and a reasonable encouragement to native skill and industry, when likely to be employed successfully, has not been lost sight of.

For instance, especially Park, so important an article in the manufacture of timber, should be admitted free, if the revenue can at all dispense with the amount of duty.

Grisin being imported mostly for re-exportation, and not for consumption in the Province, may be safely admitted free without injury to the home grower; and, as the present regulations require it to be bonded, tends to impede the import and shipping business of the Province, and to transfer to the U. States these branches of our Trade, it should be done away with.

One new and important feature, in the tariff now submitted, remains to be noticed.

To induce our citizens direct to do so, and, your Committee pray that, in addition to a reduction of duty on all dutiable goods imported from sea, by way of the St. Lawrence.

The present shipment of a large portion of our imports under New York, is adverse to the principles at large, and deprives our industry and capital of a wide scope for employment, in receiving and transacting the commodities that now reach us at second hand, through foreign carriers and agents, who take none of our products in return.

An import trade through the St. Lawrence, and a direct intercourse with distant nations, will greatly expand the cost of exporting from this country. If these imports be large, the vessels conveying them to our ports will be sufficient to take the proceeds, but cannot it be forwarded to him in a letter to Perth. This case will be brought up against McNab, if the other fails.

McNab has officiated in the pulpit to different congregations, and collected money for building churches, in the assumed character of a Free Church Minister.

It seems that Mr. Durocher, one of the Canadian Rebel exiles, has been appointed by the Government, to examine into the state of the merchant of Quebec and Montreal, and the former miller and farmer of the West, is absent in England! There can be no doubt of the intention to "chase" Mr. Ryland out of his office and to secure the place for a protege of the "powers that be." It is such men as Dr. Nellon, Mr. Durocher, Mr. Gouraud, &c., &c., that meets with favor in the eyes of the present administration. We suppose the first appointments we shall hear of in this district, will be Norton, Burch of "Rebel Run Away," notably; or perhaps "young Dickie Colman," the famous Letter writer. Such are the men upon whom the Crown favours are bestowed!—Statesmen.

Drowned.—We forbore on Wednesday last giving the particulars of the death by drowning of Mr. Taylor, of Haunton, who had just come to attend the winter session of Victoria College. The reason is that we could not find out the name, several asserting that it was a gentleman of the name of Patterson who was drowned. It appears that Mr. Taylor went down to meet a friend and in coming off the boat, instead of turning up the wharf, walked over the opposite side. Mr. Chatterton and others immediately threw off their coats to plunge in after him, but he never again appeared. His body has not yet been found.

There is no doubt that these repeated accidents will injure the character of our Town. Parents will not allow their children to come here to school if it be at the risk of their lives. A very simple arrangement would have saved the lives of two useful young men this fall. All that is wanting to render the wharf secure is a small chain run from post to post round the head of the Pier. It would not cost the company over eight or ten dollars, and might be the means of saving life. The whole Town calls upon them to do at least this much towards rendering the wharf secure.—Star.

THE SEA SERPENT.
We copied a paragraph from the London Globe, last week, alleging the appearance of a huge sea serpent to persons on board Her Majesty's frigate *Dedalus*. The following official announcement of the fact is copied from a line paper brought by the *Hibernian*.

Her Majesty's Ship *Dedalus*,
Hammon, Oct. 11.

Say—In reply to your letter of this day's date, requiring information as to the truth of a statement published in the *Globe* newspaper, of a sea serpent of extraordinary dimensions having been seen from her Majesties ship *Dedalus*, under my command, on her passage from the East Indies, I have the honor to assure you, for the information of my Lord the Admiralty, of the Admiralty, that at 5 o'clock, p.m. on the 8th of August, last, in latitude 24° 45' min. S., and longitude 8° 25' min. E., the weather dark and cloudy, wind fresh from the N. W., with strong seas swell from the S. W., the ship in the port tack heading N. E., by N., something very unusual was seen by Mr. Sarrett, the Midshipman, rapidly approaching the ship, before the beam. The circumstance was immediately reported by him to the master, Lieutenant Edgar Drummond, with whom and Mr. William Smith, the master, I was at the time walking on the quarter deck. The ship's company were supper.

On our attention being called to the object, it was discovered to be an enormous serpent, with head and shoulders kept about four feet constantly above the surface of the sea, and as nearly as we could approximate by com-

piling it with the length of what our main-top would show in the water, there was at the very least 60 feet of the animal *a-jar-dreau*, no portion of which was, to our perception, used in propelling it through the water, either by vertical or horizontal undulation.

It passed rapidly, but so close under our lee quarter, that had it been a man of my acquaintance, I should have easily recognised his features with the naked eye; and it did not, either in approaching the ship or after it had passed our wake, deviate in the slightest degree from its course to the S. W., which it held on at the pace of from 12 to 15 miles an hour, apparently on some determined purpose.

The diameter of the serpent was about fifteen or sixteen inches behind the head, which was, without any doubt, that of a snake, and never, during the twenty minutes that it continued in sight of our glasses, was below the surface of the water; in color dark brown, with yellowish white about the throat. He had no fins, but swam like the mane of a horse, or rather a bunch of seaweed washed about its back. It was seen by quarter-deck, the boatswain's mate, and the man at the wheel, in addition to myself and officers above mentioned.

I am having a drawing of the serpent made from a sketch taken immediately after it was seen, which I hope to have ready for transmission to my Lords Commissioners of the Admiralty by to-morrow's post.

I have, &c.,
Peter McQuade, Captain.

Note.—Not having a Navy List at hand, we have no means of ascertaining whether there is such a ship as the *Dedalus* in the British Navy, and such a man as Capt. McQuade. The Story is still very hazy.

THE MACNAB CASE.

This case has lately occupied the public attention, and gained for the individual in question much notoriety. Dugald C. McNab, now a prisoner in Toronto gaol, is understood to have been guilty of a variety of forgery and fraudulent transactions in England, Scotland, the United States and Canada. This professed Jeremy Dillier appears in various characters, and under different names. His great ambition seems to be to figure as a clergyman, a character to which he has not the least pretension. Sometimes he appears as D. C. McNab, and at other times as J. S. Gray. Once, a report was in circulation that morning that she grounded in the Lachine Rapids, but we think without any foundation. It is highly improbable, to say the least, that a descent of the Lachine rapids would be attempted.—Navy.

KINGSTON MARINE LAW.

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DEATHS OF DISTINGUISHED MEN IN THE UNITED STATES.—Within the last two years no less than six remarkable men have died, namely:—The Hon. David H. Lewis, United States Senator; Jonathan Mason, the distinguished lawyer of Boston; William Lawrence, the eminent manufacturer; the Hon. Harrison Gray Otis, the distinguished statesman of the old regime; the once rich and courted Martin Durandis, the son-in-law of the Hon. Henry Clay; and Brevet Major General Stephen W. Kearny, one of the most accomplished officers of the American Army.

John McPhie having been arraigned and found guilty of committing a rape upon a young girl of 16 years, was sentenced to be hanged on Thursday, the 30th of November next. McPhie was a schoolmaster in the town of Eldon, and was at the time boarding at the house of a person with whom the child lived as a servant. We hope, for the credit of the District, that McPhie may not be hanged, though we greatly fear there is little chance for him. This offence is becoming by far too common to admit of any other punishment.—Peterboro Despatch.

NEW YORK, Nov. 4. 1848.—We have been considerably startled during the past few days, with a report that a German ship had arrived at this port with three or four fatal cases of cholera on board. After diligent and anxious inquiry, however, there seems to have been no ground for the rumour, and every thing has settled down in its old stagnation.

MISCELLANEOUS.

The trials of the Edinburgh Chartists will take place before the High Court of Justice next month.

In consequence, my Doubt, of the aural oracles, which "ad night shone most brilliantly, the electricity in the atmosphere had such an effect on the wires of the electric telegraph, that the needles at both the machines here were completely deflected, so much so, as to make them, for the time, completely useless.—Liverpool Times.

Jules Favre, the writer of the celebrated cirelars of M. Ledru-Rollin, is at present suffering from brain fever of an alarming character.

There will be four gold medals and sixteen silver medals distributed amongst the gentlemen and sailors who acted so bravely during the burning of the Ocean Monarch. The gold medals are of the value of sixteen guineas each. They are now being prepared at the Royal Mint.

It transpired, during the hearing in the Bankruptcy Court Liverpool, that the private expenses of Jonathan Higgins, of the late firm of Batton, Islam and Higgins, from 1843 to the date of the bankruptcy, were £13,540; and that he had lost, by speculations in railway shares, not less than £33,958.

A CERTIFICATE from Mr. Ingerson, of Lyndhurst, New Hampshire, a highly respectable citizen of that place, and Jailer of the County Courthouse:

George W. Ingerson, of Lyndhurst, hereby certify, that I have been troubled with the Asthma for about twenty years. Last November, when I began taking Wistow's Balsam of Wild Cherry, I had been unable to do anything for several months, and had not except a very few nights been able to rest in my bed. Almost as I began to take it, I felt better. I have taken about two months, health is altogether improved. A few months of the Asthma, which I have had in that time, were almost immediately removed by taking the Balsam. I rest well, and my health is, and will be, for me, better for this. Now know Ye, that I am a gentleman of the name of Patterson who was drowned. It appears that Mr. Taylor went down to meet a friend and in coming off the boat, instead of turning up the wharf, walked over the opposite side. Mr. Chatterton and others immediately threw off their coats to plunge in after him, but he never again appeared. His body has not yet been found.

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ATLANTIC AND ST. LAWRENCE RAIL ROAD IN VERMONT.—We understand that the Legislature of Vermont, now in Session, has granted to the Atlantic and St. Lawrence Rail Road Company, the Right to extend their Road, with the requisite facilities, through the north eastern part of the State. The investigation of the subject was thorough and satisfactory, and called forth many expressions of friendly feelings toward the enterprise.

Charles Braham, son of the celebrated violinist, made his debut at the Princess' Theatre, London, on Monday night, the 16th ult., in the new opera of "Leoline," and experienced a most enthusiastic reception.

The above Piffs are for sale in Kingston, by Chas. Brent, Princess Street, and Henry Martin, Market Square.

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