

## MEMORIAL

OF

SHIPPERS AND IMPORTERS, OF THE CITY AND COUNTY  
OF PHILADELPHIA,

REMONSTRATING

*Against a system of ad valorem duties.*

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JULY 23, 1846.—Referred to the Committee on Printing.

JULY 25, 1846.—Ordered to be printed.

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*To the Senate of the United States :*

The memorial of the subscribers, shippers and importers, in the city and  
county of Philadelphia,

RESPECTFULLY REPRESENTS :

That they are sensibly impressed with a belief that the passage of the bill now pending before your honorable body, for modifying and changing the duties upon imports, will be attended with great injury to all the interests of the country, agricultural, commercial, and manufacturing, as well from the direct interference which it makes with the present prosperous condition of the national industry, as from the novel and dangerous principle which it will embody on our revenue laws. While your memorialists would waive any discussion of the purely protective principle which in some cases now characterizes the tariff, they would most strenuously remonstrate against the adoption of an entire system of *ad valorem* duties, as dangerous to the national revenue, and destructive to the regular business of the importer. Frauds of the most injurious kind have, under the *ad valorem system*, hitherto been practised—continued until the perpetrators of them have amassed fortunes or quarrelled with their accomplices; and the detection of these frauds has finally only changed the field, without altering the system under which they have flourished. The honest importer is driven out of business, the regular tradesman is compelled to lose upon his stock, the government is defrauded of her just dues, and the morals of the community are polluted. These frauds are perpetrated by making up invoices so framed as to elude the vigilance of the officers of the customs, and so complicated as to require more time to analyze them than the public officers can bestow.

The remedy for these frauds and the security of the government, and of the honest merchant and trader, are to be found in a well devised system of *specific duties*; such *specific duties* to be the principle of the

revenue law, and the *ad valorem duties* to be adopted only in regard to such articles as, from their character, cannot be specifically classified. Your memorialists would moreover represent that, in the present condition of the country, existing interests and arrangements ought not to be subjected to violent or sudden changes; that time should be allowed for the gradual preparation for such changes; and they therefore most earnestly remonstrate against the passage of the said bill, and pray that it may either be modified so as to make the duties *specific*, wherever that can be attained, or that the time when it shall take effect may be postponed for a reasonable period, to permit the business of the country to accommodate itself to the novel system which it is proposed to establish under said bill.

And your memorialists will ever pray, &c.

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