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WILL. HUTT

SOUND DUES

1841

34<sup>I</sup>-41

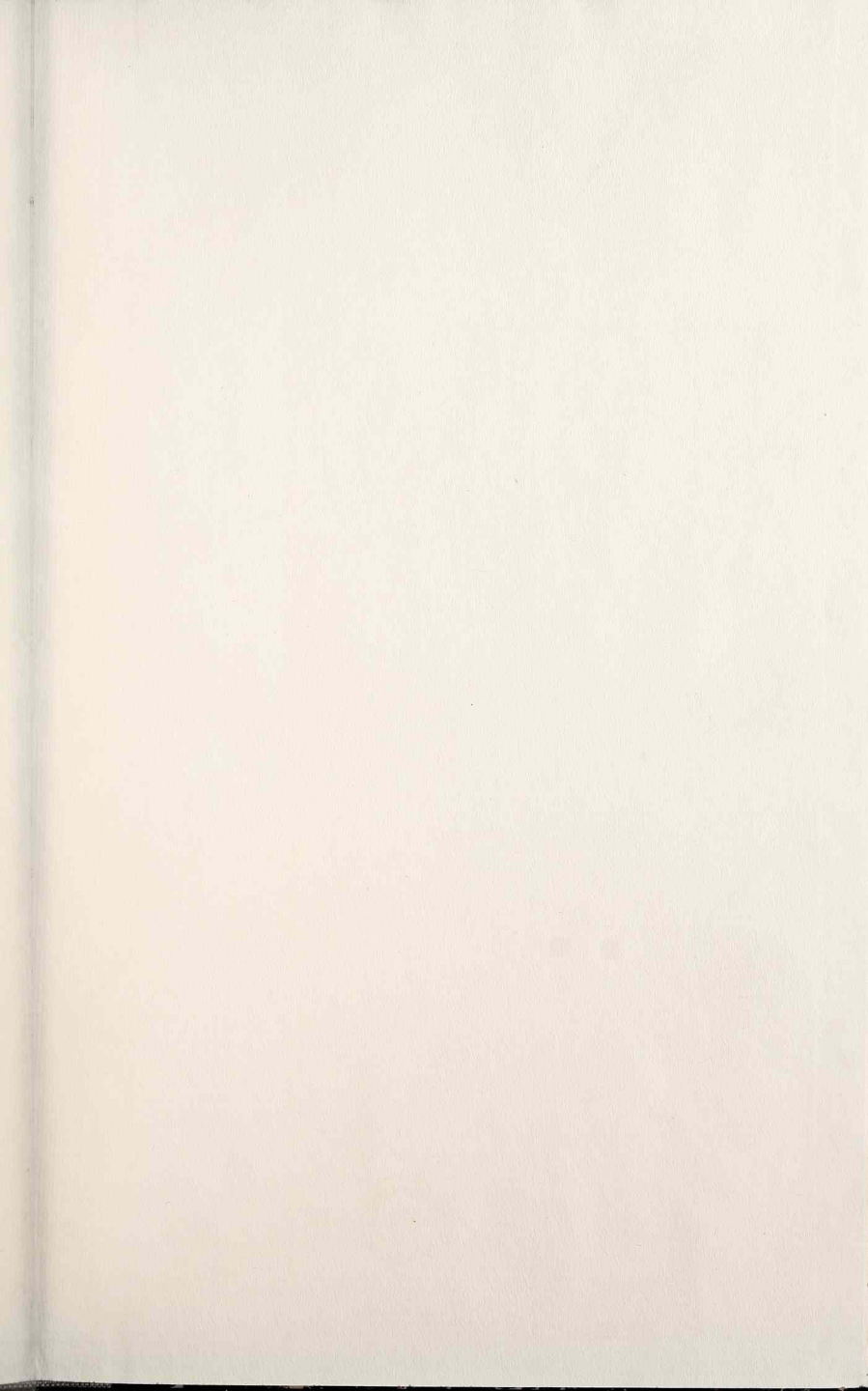
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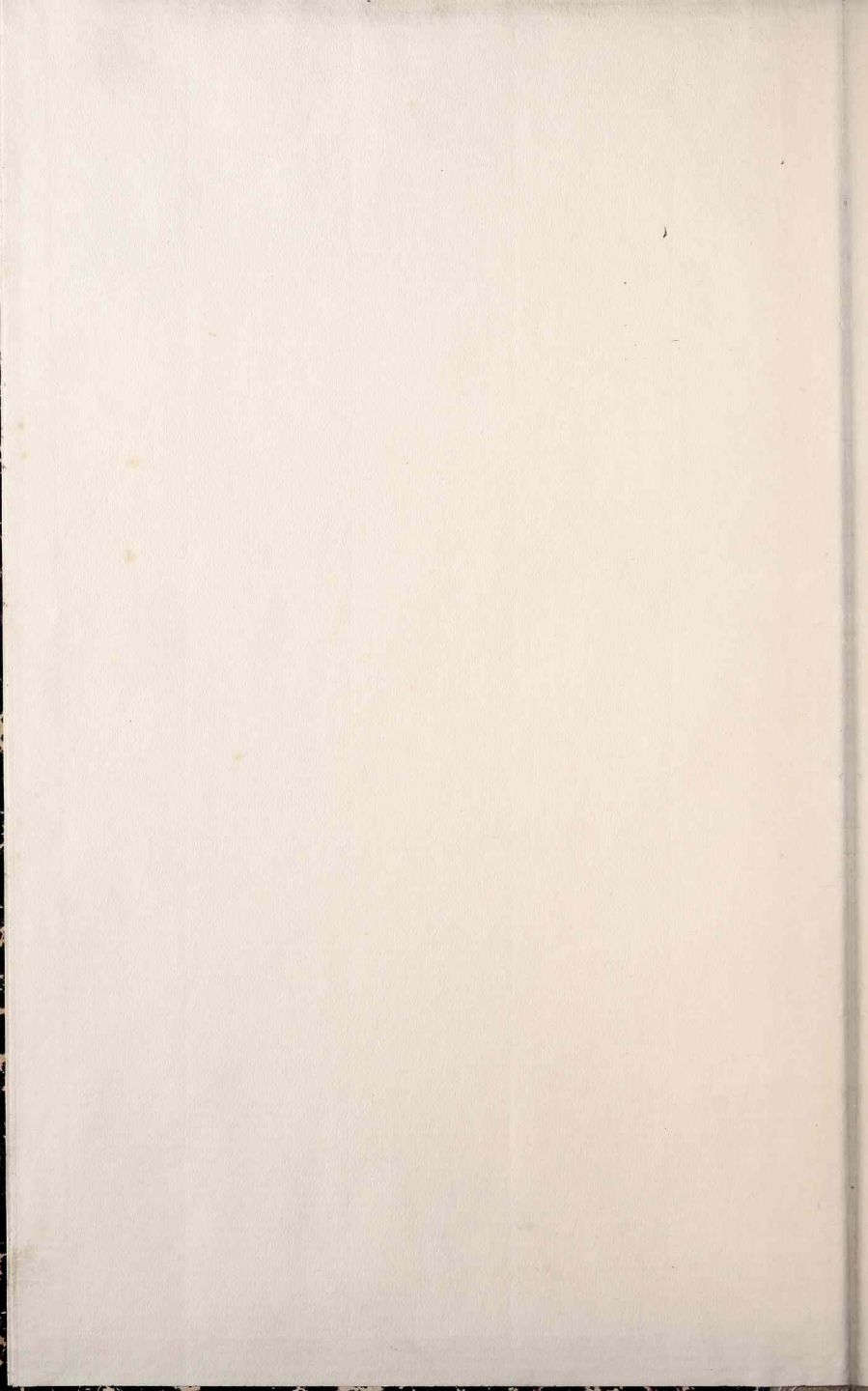


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SOUND DUES.

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ROUND TUBE



SOUND DUES,

CONSIDERED.

BY

WILLIAM HUTT, ESQ., M.P.

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## SOUND DUES.

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THE origin of the Sound Dues is found in a remote period of European History. They were established by force. The Kings of Denmark, having absolute command of the narrow seas which unite the German Ocean with the Baltic, obliged the feeble merchants who approached their coasts to pay them an arbitrary tribute. The resistance which these unlicensed imposts provoked, paved the way to their restriction and regulation, and the Sound Dues finally became the subjects of solemn treaties and conventions. We propose to notice the principal steps by which they were advanced from a kind of piratical booty, to an institution recognised by all civilized nations; and we shall endeavour to ascertain how far the contributions now levied by the King of Denmark, under the name of Sound Dues, are in accordance with those treaties

by which the Dues are authorised and sustained. During the greater part of the middle ages, Denmark was master of both shores of the Baltic. The commerce then carried on in that sea, was almost monopolized by the Hans Towns, and the disputes which occurred respecting payment of dues or tolls in the Sound and the two Belts, frequently gave rise to warfare between that powerful Confederation and the Kings of Denmark.

The early Kings of Denmark, of the House of Oldenburg, in order to counterbalance the power and influence of the Hans Towns, endeavoured to attract other commercial states to the Baltic, and with such intention granted them several privileges of navigation. John II. concluded a favourable treaty with England in 1491, and Christian I. conceded to various cities of Holland advantages, which were further extended by Christian II.

The Treaty of Spires, which was concluded on the 23rd of May, 1544, between the Emperor Charles V., as sovereign of the Netherlands, on the one side; and by Christian III., the Dukes of Sleswick, Holstein, and their subjects on the other, provided,

“ That the subjects of the two contracting parties shall trade together without obstacle by land and sea, paying, nevertheless, the ordinary customs long since established; and their goods and merchandise shall not be confis-

“ cated nor retained, either by the sovereigns  
 “ themselves, or by their stewards or gover-  
 “ nors\*.”

The Danish Government of that era did not distinguish between the navigation of the Sound and of other waters of the kingdom; the dues demanded at the Sound being similar to those required in all the dominions of Denmark. There is no tariff extant of this early date; but it is pretty evident that it was then principally confined to wine and salt, together with a tax on shipping of a certain number of rose nobles (an English coin†) on each vessel according to its size.

Two important documents of the year 1558, relative to the rates observed in the collection of Sound Dues, are still in being. One contains the reply of the King of Denmark to certain inquiries made relative to these dues; the other is a register and enumeration of the dues received in the Sound on his account. These two papers were communicated by the Chancellor of Denmark of that period, to the Customs at Elsinour, and may be considered in the light of the Sound Tariff of our own time.

\* This passage is literally translated from the Chronicles of the Kingdom of Denmark, by the celebrated Chancellor Arild Huitfeld, Vol. II., p. 1535. Huitfeld, speaking of the Treaty, calls it “ the Hereditary Treaty of the Netherlands.”

† Value of a rose noble was about 16*s.* sterling; it was a gold coin.



It is evident from these documents, that a distinction had been established in regard to the passage of the Sound, between Privileged and Unprivileged nations. The latter, in the number of which were the English, the Scotch, the French, the people of Emden, and the Portuguese, were required to pay a rose noble as a tax on every vessel out and home. The tax applied to their merchandise generally was one per cent. on its value, but wine was required to pay  $3\frac{1}{2}$  per cent.

The Privileged nations, that is to say, the Netherlands, and all the Hans Towns, were required to contribute to Denmark, six casks of salt for every cargo of that article passing the Sound, or they paid a gold florin as commutation. In other respects, they had distinct privileges. For instance :

The six Hanseatic Towns, called Vandalic, enjoyed an absolute exemption from dues for their own ships and cargoes, when furnished with proper certificates, excepting only that they paid  $3\frac{1}{2}$  per cent. in kind or in money, at the discretion of the custom-house, on Rhenish and strong wine (supposed to be the produce of Spain). Whenever their cargoes were composed of goods the property of foreigners, or foreigners had them on joint account, a duty of 3 rose nobles per vessel was exacted.

The Hanseatic Towns, on the eastern coast of

the Baltic, possessed smaller privileges. They paid a duty of one rose noble per vessel even for their own ships and cargoes, regularly provided with papers. The Netherlands and the Hanseatic Towns to the West, paid a rose noble for every vessel in ballast of less than 200 tons; 2 rose nobles for every vessel above 200 tons;  $1\frac{1}{2}$  of a rose noble for a loaded vessel below 60 tons; and  $3\frac{1}{2}$  per cent. for Rhenish wine, the latter to be liquidated for either in money or in kind, at the will of the custom-house. Amsterdam had an exemption from dues on strong wines, whenever they were declared to be the property of inhabitants of that city.

It is, perhaps, needless to recite in further detail, the various privileges granted to different states and cities.

In the year 1566, Denmark excited much grave dissatisfaction by a considerable augmentation of the Sound Dues, and the Duke of Alva, then Governor of the Netherlands, took some ineffectual steps to repress this rising spirit of exaction.

Towards the latter part of the reign of Christian IV., the Sound Dues became particularly oppressive. In the short space of time included between 1629 and 1640, these Dues were altered eight times, and every device calculated to promote their extension was resorted to. Besides the augmentation of the rates recently adopted, dues were now added for *agio*, harbour,

and port charges, lightage, buoyage, duties for defence, and so on. Moreover, the King of Denmark, as Sovereign of the Sound, assumed the power of absolutely prohibiting the conveyance of any merchandise whatever through the Straits, permitting it only on special license, and after exorbitant payments. Thus, in 1639, a sum nearly amounting to 3*l.* sterling was paid on a quintal of gunpowder or saltpetre, and many articles of commerce were more heavily taxed for Sound Dues than for importation into Denmark. The King also asserted a right of searching all ships in the Sound; and if, on these occasions, any prohibited articles were discovered, or an irregularity in any way established, the vessel was taken possession of, and condemned as a prize. These oppressive proceedings affected the Netherlands chiefly, as the country most engaged in the Baltic trade, and vehement complaints were by them addressed to the Court of Denmark. Their remonstrances proved fruitless. At last, in 1641, the Netherlands concluded an alliance with Sweden, for the defence of their mutual rights in the Sound. Sweden was at that time engaged in a successful war with Denmark, and Holland, taking advantage of this circumstance, ordered a large fleet off Copenhagen, in order to carry on her negotiations there with effect.

By this vigorous proceeding, Denmark was



constrained to recede from her extravagant pretensions ; she recognised the Treaty of Spire already referred to ; gave up her claim of search, and sanctioned, for forty years, a scale of dues as proposed by the Dutch Government.

A treaty of peace, comprehending these conditions, was then concluded between Sweden and Denmark, at Bromsbro ; and between Denmark and the Netherlands, at Christianople, on the 13th of August, 1645.

The Treaty of Christianople, which is remarkable as containing the first formal recognition by any Foreign State of a tariff for the Sound Dues, as well as being the basis of all subsequent legislation on this subject, set forth the following provisions :—

II. “ The Sound Dues shall be paid by the inhabitants of the United Provinces, according to a tariff agreed on, and signed by us (the contracting parties), and this tariff shall be observed during the forty years following the present day, and during these forty years there shall not be made, decreed, or sanctioned, any augmentation of the dues, under any denomination or pretext whatever ; and all additional tolls, without any exception, which may have been claimed in other times, shall be abolished. After the expiration of the forty years, the Treaty of Spire shall be executed in all its

“ vigour, if there shall have been no convention  
 “ in the interval.

III. “ The right of search in regard both of the  
 “ ships and merchandise of the Netherlands  
 “ passing the Sound, shall be abolished during  
 “ the above-mentioned forty years ; the captains  
 “ of ships shall enjoy entire confidence as soon  
 “ as they have duly produced their cockets ;  
 “ and after having paid their dues, they shall  
 “ not be longer detained, hindered, or obliged  
 “ to go ashore at Drogden, near Copenhagen.  
 “ If, however, it shall be discovered that any  
 “ fraud has been committed in paying the dues  
 “ of His Majesty the King of Denmark, the  
 “ States-General as soon as they are informed of  
 “ it, and solicited, shall take measures to have  
 “ rendered to His Majesty all that is just and  
 “ equitable.

IV. “ No obstacle shall be raised to prevent any  
 “ description of merchandise from passing the  
 “ Sound.

XII. “ The rights and privileges enjoyed by the  
 “ cities of the Netherlands, mentioned in the  
 “ Treaty of Spire, and conceded by the ancient  
 “ Kings of Denmark and Norway, shall be main-  
 “ tained intact ; among others, those of the city  
 “ of Harderwicks.

XIII. “ His Majesty the King of Denmark pro-  
 “ mises and engages not to detain any Dutch

“ vessels, nor cause to be seized any merchan-  
 “ dise in them, nor to prevent them from pro-  
 “ ceeding on their business, without having  
 “ first agreed with the owners and posses-  
 “ sors thereof, and paid them the full value.  
 “ And, moreover, His Majesty engages not  
 “ to carry off, without the consent of the ship-  
 “ owners, soldiers, pieces of artillery, or muni-  
 “ tions of war, which may be found on board  
 “ of their ships, on any pretence whatever, and  
 “ to leave entirely free the navigation of the  
 “ Sound as well as the commerce of the Danish  
 “ States, leaving intact also the rights and pri-  
 “ vileges of each place of commerce.

“ The merchandise exported from the Nether-  
 “ lands in vessels other than of that nation shall  
 “ have the right to pass the Sound on paying  
 “ the same dues as Dutch merchandise, when-  
 “ ever it shall be declared by the ship’s papers,  
 “ from the Dutch towns or other cities on the  
 “ Atlantic Ocean, that the merchandise belongs  
 “ only to inhabitants of the United Provinces.

XV. “ All Hollanders residing, on their own  
 “ account, or that of others, in towns of the  
 “ Baltic, shall be treated, in regard to the transit  
 “ of their merchandise, or that of other Hol-  
 “ landers, as inhabitants of the Netherlands.”

The Tariff annexed to the Christianople Treaty  
 was almost literally copied from that of the 13th  
 September, 1643, published by Christian IV. for

the regulation of the Sound Tolls. It probably comprised all the merchandise which was usually shipped at that period for the Baltic trade, and it concluded with these words, "And all cargoes " not specified in the preceding list shall be " reckoned according to commercial use and " custom, as it has been in all time."

In this Treaty there was accidentally no stipulation entered into, that Denmark should keep up the buoys, light-houses, and other establishments for the security of navigation in the Sound in return for the Sound Tolls. When, therefore, Christian IV. found that his former revenues were a good deal straightened by the restrictions of the Christianople Treaty, he caused all the lights, beacons, &c. to be removed. Many complaints arising out of a proceeding so dangerous to navigation, a treaty was signed at the Hague in 1647 between Denmark and the Netherlands, by which Denmark was required to maintain these lights, &c. on receiving four rix-dollars for every loaded ship and two for every ship in ballast. At the same time it was agreed that a last of seed, of flax, or any other round grain, should be reckoned as twenty-four casks, and not twelve, according to the prevailing use and custom at Elsinour.

France had taken an active part at the conclusion of the Treaty of Christianople in rendering the terms of pacification as advantageous as pos-

sible to Denmark. In gratitude for this service Denmark conceded to France, in September 1645, the same advantages with respect to the Sound that Holland had just acquired, with the remarkable difference, that the privileges were not limited as to time, and that they were made especially available for the Great and Little Belt. These stipulations were renewed in 1662.

Great Britain obtained the same advantages relative to the Sound Dues as the Netherlands, by a Treaty with Denmark, dated 1654—advantages which were gradually extended to all other nations in treaty with Denmark.

The cession of Scania to Sweden, by the peace of Copenhagen, in 1660, having placed that country in possession of one of the shores of the Sound and of the straights which lead to it, the following article was inserted in the Treaty.

“ As among the light-houses which have been  
 “ erected between Skagern and Falsterbo, for the  
 “ benefit of navigation, some are maintained in the  
 “ dominions and at the expense of the King of  
 “ Sweden, and others in the dominions and at  
 “ the expense of the King of Denmark; and as  
 “ special dues are paid for these light-houses to  
 “ the King of Denmark, it is agreed and settled  
 “ that his Danish Majesty shall be obliged to  
 “ furnish an annual contribution of 3,500 rix-  
 “ dollars (about 900*l.*), of which one-half shall  
 “ be paid every six months to the commercial

“ agent of the King of Sweden at Elsinour or  
 “ Helsingburg. Nevertheless, neither this mea-  
 “ sure nor any other shall authorise the crown  
 “ of Sweden to impose or require any toll or  
 “ contribution in the Sound.”

By the Treaty of October 1649, which goes under the name of “ The Redemption Treaty,” the Netherlands had purchased immunity from the Sound Dues for the period of thirty-six years, by a fixed annual payment of 350,000 florins. This Treaty was annulled in the year 1653, and the matter, re-established on its former footing. The Treaty of Christianople expired in 1685. A new one was then concluded between Denmark and the Netherlands in 1701, in which the following articles were inserted relative to the Sound Dues.

II.—“ During the next twenty years, reckoned  
 “ from the day on which the ratification of the pre-  
 “ sent Treaty shall take place, the Sound Dues  
 “ shall be collected, and shall be paid by the inha-  
 “ bitants of the united Netherlands, ACCORDING TO  
 “ THE LETTER of the Treaty which was made in  
 “ Christianople, and according to that list and tariff  
 “ of dues which was then agreed upon and com-  
 “ pleted with the signature and seal of each party,  
 “ which tariff is hereby renewed, and is to that  
 “ end inserted at the conclusion of this Treaty.

“ It being understood, that the weights and  
 “ measures of the goods and merchandise which,  
 “ according to the above-named tariff, are to be

“ paid by the weight and measure, shall be  
 “ considered and taken as they are reckoned, at  
 “ the place where the goods, which are to pay  
 “ duty, are shipped; and that no dispute may  
 “ occur on the reckoning of the wines, a cask of  
 “ Bordeaux wine shall be calculated in the Sound  
 “ at 52 rix-dollars, and a cask of Nantes wine at  
 “ 45 rix-dollars; and with regard to Spanish wines,  
 “ a pipe of wine from Malaga, or other Spanish  
 “ wines, at 45 rix-dollars; and the duty, accord-  
 “ ing to this valuation, shall be paid after Chris-  
 “ tianople tariff, *viz.*, with the 30th penny.”

III.—“ *And respecting those articles and goods  
 “ which are not specified in the above-named tariff  
 “ of the year 1645, they shall pay the Sound Dues  
 “ according to their value, and the value shall  
 “ be reckoned as in the places from which they  
 “ come, and one per cent. be paid on that value.*”

IV.—“ As it is settled in the second and third  
 “ Articles, on what footing the Sound Dues shall  
 “ be collected and paid for the next twenty years,  
 “ so also, no new duties, and no increase, shall  
 “ be introduced on any pretence whatever; and in  
 “ case such a duty should, by accident, be levied,  
 “ it shall be disallowed; and the officers of the  
 “ customs, and their clerks, shall not presume to  
 “ extort from the captains more than they are  
 “ bound to pay *according to the letter* of this  
 “ Treaty, nor take more for the writing of the  
 “ certificates, whether in the kingdoms of Den-

“ mark and Norway, or in the Sound, than what  
 “ is expressly allowed in the extracts from the  
 “ royal ordinances on this subject, both of which  
 “ are inserted at the end of this Treaty, on pain  
 “ that all persons acting contrary to these regu-  
 “ lations, shall lose their office and employment ;  
 “ and should any one allow, connive at, or see  
 “ others do so, he shall, for the first offence,  
 “ be immediately suspended from his employ-  
 “ ment and its income for three months ; for the  
 “ second offence, for nine months ; and the third,  
 “ entirely lose his place and appointment.”

V.—“ The custom-house officers shall also be  
 “ obliged, for the greater convenience and expedi-  
 “ tion of the captains, to be present at the cus-  
 “ tom office for the Sound Dues every week-day  
 “ during the summer, from Easter till Michael-  
 “ mas, from six o'clock till eleven in the forenoon ;  
 “ and from one till seven in the afternoon ; and  
 “ during the winter, from Michaelmas to Easter,  
 “ in the forenoon from eight till eleven ; and in  
 “ the afternoon, from one till four. But they  
 “ who wish to be dispatched at other hours, or  
 “ on Sundays, or other holidays, in order to take  
 “ advantage of favourable winds, shall, therefore,  
 “ contribute a rix-daler to the poor, and nothing  
 “ further.”

VI.—“ The officers whom His Danish Majesty  
 “ has appointed to reckon the dues, shall not here-  
 “ after make their calculations in one sum or in



“ gross ; but they shall specify each kind of mer-  
 “ chandise separately, and give the account, so  
 “ made out, to the captains, in order that it may  
 “ be thence seen if the dues be demanded according  
 “ to the letter of the present Treaty.”

VII.—“ The payment of the above-mentioned  
 “ duties shall be made in specie banco rix-daler,  
 “ as of old has been customary.”

(It is afterwards stipulated that all kinds of rix-  
 dalers which are recognised as banco rix-dalers,  
 shall be taken without distinction, provided it is  
 not clearly evident that they have been clipped ;  
 also a notice is taken of the right to pay the dues  
 in crowns, reckoning agio, a regulation now no  
 longer cognizable, as this coin has long since  
 ceased to be current.)

VIII.—“ When a ship with goods and mer-  
 “ chandise which have once paid the Sound Dues,  
 “ shall be compelled to return, either by ship-  
 “ wreck or by getting ashore on the coast of  
 “ Skania, in the Cattegat, on the islands of Anhalt,  
 “ Lesso, or any other neighbouring place ; or also  
 “ if, after the vessel has already sailed for the  
 “ Baltic, she should be obliged to return again  
 “ into the Sound, for the goods thus entering or  
 “ leaving the Baltic a second time, no Sound  
 “ Dues, or other customs, shall be demanded.  
 “ And this is also to be understood of those  
 “ vessels which, through storm or contrary winds,  
 “ enter the Sound again.”

IX.—“ Those ships which otherwise come into the Sound, whether it be to find a convenient roadstead against a storm or tempest, or in time of war, to take convoy, and which, for such purpose, sail past the Castle of Cronenberg, in order to anchor with greater security off Elsineur, although they have no intention to go further, shall not be troubled with, or asked for, the Sound Dues.”

X.—“ Captains from the Netherlands who have any goods or merchandise destined for Copenhagen, shall be treated in the same way, so far as regards the Sound Dues, as His Danish Majesty’s own subjects.”

XI.—“ During the above-named twenty years ships and goods belonging to the inhabitants of the United Provinces, shall not be searched in the Sound on passing through, and the captains on showing their proper passports (Convoyende Pond-Cedullen) shall be believed; and when they have paid the dues, shall proceed, without any delay or further molestation, and without stopping off Copenhagen. Yet, however, in case it should hereafter be discovered that, through this compliance in the collecting of the Sound Dues, His Majesty has been defrauded by smuggling or other deception, their High Puissants shall, on being informed thereof, and requested, apply all possible means, and, so far as can be done, make

“ such arrangements that His Majesty shall only  
 “ experience all that is right and reasonable ; and  
 “ in the same degree, for his greater security,  
 “ their High Puissants shall so arrange that the  
 “ officers who have cleared the vessels, shall not  
 “ use figures in their certificates, but express the  
 “ numbers in the passport in words.”

XII.—“ It shall be allowed the inhabitants  
 “ of the Netherlands to take all goods and mer-  
 “ chandise, of what kind soever, through the  
 “ Sound ; but when His Danish Majesty shall  
 “ be engaged in any war, they shall not take to  
 “ his enemies any contraband commodities, *et*  
 “ *sic vice versa.*” (These contraband commodi-  
 ties of war are specified in the 13th Article.)

XIV.—“ Dutch goods, which may be freighted  
 “ on board other than vessels from the Nether-  
 “ lands, shall pass free and unhindered through  
 “ the Sound, on paying only that duty which  
 “ is paid for goods from the Netherlands ; on  
 “ condition, however, that they prove, by certi-  
 “ ficates from a Dutch town, or towns on the Baltic  
 “ sea that the said goods do not belong to others  
 “ than inhabitants of the Netherlands.”

XV.—“ All persons from the Netherlands,  
 “ who reside in towns near the Baltic, whether  
 “ on their own account, or as commission mer-  
 “ chants and factors, on conveying by ship their  
 “ own goods, or the goods of other inhabitants  
 “ of the Netherlands, through the Sound, shall be

“ treated in the same way as other subjects of  
 “ the United Provinces, provided that they  
 “ prove, by a proper certificate from the magis-  
 “ trate of the place where they reside, that the  
 “ said goods belong to themselves, or other inha-  
 “ bitants of the Netherlands.”

XXI.—“ The passage and navigation of the  
 “ Sound shall be free and unobstructed.”

XXXI.—“ For the prevention of all misfor-  
 “ tunes, His Majesty promises that the buoys,  
 “ light-houses, and beacons, shall hereafter be kept  
 “ in proper order; and if in this respect there has  
 “ been any thing neglected, His Majesty takes  
 “ upon himself to have all possible attention paid  
 “ thereto. On which account it has been ordered  
 “ that a new buoy shall be placed on Trindelen,  
 “ with a bell. And whereas the light-house and  
 “ beacon tolls, as long as this Treaty is in force,  
 “ shall be paid according to the former Treaty of  
 “ the year 1647, namely four rix-dollars by a  
 “ freighted vessel, and two by a vessel in ballast,  
 “ as has been usual of old; but should it be re-  
 “ quired that any new light-houses or beacons be  
 “ erected, a separate negociation must be en-  
 “ tered into on that subject\*.”

In the Appendix to this Treaty, is found the

\* This clause was occasioned by the complaints of the States of Holland and West Friesland concerning the regulations of the light-house on Anhalt.

ordinance of the King of Denmark, alluded to in Section 4, relative to Perquisites, as well as another which secured to the captains and crews of ships the continuation of the per centage on the Dues which they had received in former times. By the first ordinance, the Perquisite of the custom-house officers was fixed at half a rix-dollar for the head officer, one ort for each of the four chief clerks, being in all one rix-dollar ; half a rix-dollar was to be divided between the clerk who fixed the seal to the pass, and the officer who reported the ship's arrival, &c. The royal ordinance went on to say, that, in virtue of the preceding, all whom it concerns shall be required to conform, and to avoid very scrupulously taking, in any way, more than is prescribed in this ordinance, which must be placarded in the custom-house for the guidance of all the world.

By a Treaty with Great Britain in 1670, Denmark had engaged that the subjects of His Britannic Majesty should not pay more or higher duties, taxes, or tolls, nor in any other manner than what is or shall be done by the Netherlands, or by other foreigners who pay the lowest tribute.

In January 1814, it was agreed by the Treaty of Kiel, between Great Britain and Denmark, that all former Treaties of peace and trade which had been concluded between the two Crowns, should be renewed, and should be put in force in all their extent, and in all their points.

Without here entering on a discussion as to how far the commercial interests of Great Britain were sacrificed in 1814, by the renewal of the powers of the King of Denmark to levy taxes on our shipping navigating the Sound, let us recapitulate the different engagements into which Denmark entered, in virtue of treaties, either directly with Great Britain or with other states, and subsequently recognised by Great Britain, for limiting the amount of taxation and hindrance to be imposed on our commerce in the narrow seas which wash her shores.

1. A free passage for all British vessels and their cargoes.—(*Treaty of Christianople et passim.*)

2. The following mode of payment of the Dues. All articles of merchandise stipulated in the Treaty of Christianople, to pay dues according to the principle of valuation *literally fixed in that Tariff*. At the same time, with respect to the wines of Nantes, Bordeaux, and Spain, the system of valuation is to be observed, which was established by the Treaty of 1701. All the goods not specified in the Tariff above mentioned to pay one per cent on their value, as estimated at the port of shipment.—(*Treaty of 1701, between Denmark and Holland.*)

3. Exemption from all customs, dues, or supplementary augmentations, by whatever name they may be called, beyond what is stipulated for in this Treaty, excepting those for additional lights

and beacons, and payment for clearance out of the regular hours.—(*Treaty, 1645–1701.*)

4. Freedom from search, and from every obstruction and delay after payment of the dues. Confidence to be exhibited towards the passports and papers of the captains of vessels, as granted by their respective custom-houses and municipalities, all the numbers being expressed in words ; in consequence of which, all further explanation as to weight, measure, and value, besides what are comprised in these papers, shall be deemed superfluous.—(*Art III., Treaty of Christianople.*)

5. The right of being cleared without delay, and without any preference even for the Danish ships.—(*Treaty between France and Denmark, Oct. 1782.*)

6. The right of requiring that the custom-house officers shall be present in the custom-house all work hours ; in summer, from six to eleven o'clock in the morning, and from one to seven of the afternoon ; and in winter, from eight to eleven in the morning, and from one to four in the afternoon ; and that dispatch shall be given out of the said hours, and on *fête* days, by paying a rix-dollar to the poor.—(*Treaty, 1701.*)

7. The right of requiring of the customs officers a special calculation of the dues, in order to ascertain whether they have been exacted according to the literal tenor of the treaty.—(*Treaty, 1701.*)

8. The right of using all kind of rix-dollars

recognised as rix-dollars of the bank, provided they are evidently not clipped.—(*Treaty*, 1701.)

9. The right of obtaining credit for the payment of dues till the ship's homeward voyage, showing, however, by proper documents, that the ship belongs to British subjects, and giving satisfactory security that the dues shall be paid to the customs' officers of the King of Denmark, at the spot desired, either on the return of the ship, or within the space of three months, at furthest.—(*Art. XII., Treaty*, 11 June, 1670.)

10. The right of exemption from paying dues for ship and cargo, having once paid them, the ship being compelled to re-pass the Sound by stress of weather—the same to apply to vessels entering the Sound to avoid storms and tempests, or to seek a convoy in time of war.—(*Treaty*, 1701.)

11. The right of captains having goods for Copenhagen, to be placed on the same footing, in regard to Sound Dues, as the subjects of the King of Denmark.—(*Art. X., Treaty* 1701.)

12. The right of not paying for goods belonging to British subjects in foreign bottoms, other dues than are paid for British goods.—(*Art. XIV., Christianople Treaty et passim.*)

13. The right for all British subjects residing, either on their own account or that of others, in cities of the Baltic, to be treated in regard to the passage of the Sound for their own goods, or



those confided to them by others, as British subjects, provided that they show by proper documents that such goods belong to themselves, or to their countrymen.—(*Christianople Treaty.*)

14. The right of the British Government to have an agent at Elsineur, to look after the dispatch of ships and cargoes.—(*Art. XV., Treaty with Sweden, 1720.*)

15. The right for captain and crews to enjoy the perquisites guaranteed to them by the Treaty of 1701 (4 per cent. on the dues paid).

Having thus stated the chief stipulations entered into by Denmark for the protection of our commerce, under the operation of the tolls which we have permitted her to impose in the Sound, let us now see how far the Crown of Denmark has observed the covenants by which it was bound.

It must be remarked that the commercial nations of the world had agreed, greatly to their own prejudice, to pay a heavy tribute to Denmark for liberty to navigate an open sea, and to submit to many harassing and invidious restrictions and penalties, that they might ensure to Denmark the payment of that tribute to the uttermost farthing.

They had agreed to pay the salaries of the Danish officers who were appointed by Denmark to enforce the payment of the tribute from their own merchants and seamen.

They had agreed to pay, over and above this tribute, a special contribution for the maintenance of the lights, beacons, and buoys in the Danish seas, which must prove in itself a source of considerable net revenue to the Danish Crown.

One would have supposed that this was concession enough, and that the spirit of rapacity itself could hardly grow discontented within the limits of such unusual liberality, or feel any temptation to acquire an extension of them. They seem, however, to have been insufficient for Denmark, and we think we shall show that many indirect and unworthy means have been resorted to by that state, in order to swell the revenues which were thus gratuitously bestowed on it.

The complaints which Great Britain, in common with other nations, have to allege against Denmark in this respect, may be divided under the following heads :—

1. Arbitrary extension of the Christianople Tariff.
2. Arbitrary exactions of dues on non-enumerated goods, in contravention of the Articles of the Treaty, which fix the dues on such articles at one per cent. ad valorem.
3. Arbitrary imposition and exaction of perquisites and extra charges, in contravention of the prohibition of Treaties.
4. Arbitrary proceedings in general at the custom-house of Elsineur, by which captains and the

owners of goods are debarred from the rights acquired for them by Treaties: together with certain usances and prescriptions introduced at Elsinour, which, though not directly connected with the Sound Dues, constitute a heavy burthen on the navigation of the Sound.

1.—*Extension of the Tariff.*

The arbitrary extension of the Tariff agreed to in 1645, at Christianople, and annexed to the Treaty which bears that name, has been a subject of complaint to all the commercial nations of the world. Indeed, looking at the rate of taxation in practical operation at Elsinour, it seems absurd to pretend that any recognised tariff whatever is observed by the Crown of Denmark. During the twenty-five years which followed the Treaty of Vienna, the Crown of Denmark has been in the habit of collecting tolls on ships and merchandise, without any publication of the principle by which it professed to be guided.

In July 1839, the Government of Denmark communicated to that of Sweden, after some urgent remonstrances of the latter, the rate of Dues which it had fixed for collection from the most favoured nations. On comparing with this the legal and authorised tariff, we are struck by a number of arbitrary constructions and augmentations. Thus *Powdered Sugar* has been construed to mean all sugar in a raw state, quite contrary to the known meaning of the term, the tax being en-

hanced accordingly ; and Flax, on which a moderate duty had been imposed by treaty, is taxed at the high rate which was designed only for the productions of Heylin and Mattelin.

In the same spirit, though the real tariff provides that all Swedish and Norwegian Deals shall pay a toll of  $\frac{3}{4}$  of a rix-dollar per thousand, the new regulation limits that charge to deals under 15 feet in length. When these deals are from 15 to 21 feet in length, the toll exceeds eleven times, and when above 21 feet, twenty-two times the legal rate\*. Even if it should be argued that, at the time of framing the Christianople Dues, Swedish and Norwegian deals exceeding 15 feet in length were not known (a very improbable hypothesis), and that a higher rate of duty would have been set forth for deals of greater dimensions had they been recognised in commerce, still it must be evident, not only that this is departing from the literal construction of the Tariff, but that the augmentation of duty is out of all kind of proportion to the increased value of the deals ; moreover, the Danish Government does not observe this equitable principle in regard to other articles, when it would be an argument for diminishing the charge of the Christianople Tariff. As, for instance, the Tariff prescribes a charge of half a rix-dollar for a ton of herrings ; the term being, beyond doubt, applied at that period only to the herrings of Holland, articles of far

\* See Appendix, No. I.

greater value than those of Norway and Sweden. Denmark takes, however, the same duty on all alike. It is the same thing in regard to Staves, which, whether of beech, pine, or oak, are all classed under the same category, without any distinction as to the value of the kind ; and an *ad valorem* tax of ten per cent., heavy enough on goods of this description, is levied upon the worst as upon the best.

We must notice another grievance which occurs under this head. The Treaty of Christianople does not specify the country of which the weights and measures are to be adopted in estimating the Sound Duties. As, however, that Treaty was concluded between Denmark and Holland, it is reasonable to infer that the weights and measures of one or the other of those countries were selected ; common sense and fairness suggest, at all events, that a fixed, and not a variable standard, was to be made use of. Nevertheless, the Danish custom-house adopts the weights and measures which secure the highest duty ; as, for instance, in the case of Swedish iron, the pound of Sweden being nearly one-fifth less than that of Denmark, the Swedish standard is the most profitable, and is therefore retained. On the other hand, in estimating the payment on French wines, the denomination common to both countries is retained ; but a system of augmentation is applied, in order to adjust the quantities of France to those of Denmark.

## 2.—*Exactions of non-enumerated Goods.*

The second class of the irregularities which we have to consider, exhibits the most glaring disregard to those Treaties under which the Sound Dues have been secured to Denmark. It has been stipulated in several Treaties, that on all goods not specified in the tariff of Christianople a duty of one per cent. should be paid on the value, as estimated at the place of shipment. Now Denmark exacts, on a great number of such goods, a duty which might possibly have been correct at the time of framing the tariff, but which now prodigiously exceeds what she is entitled by Treaty to demand. Of these, the most remarkable are raw sugar, coffee, and cotton twist. It will easily be understood how a tax, which a century ago would have been only a fair *ad valorem* cess of one per cent. may now be as much as six, seven, or eight per cent., owing to the diminished cost of production of most manufactured and colonial commodities.

Let us take the case of Sugar. A short time ago, it was clearly demonstrated that a cargo of Brazilian sugar imported into Sweden, which,—all the charges of original cost and expenses on the spot considered together,—ought only to have paid a toll of 22 rix-dollars, had been charged 81 rix-dollars, or about  $3\frac{5}{8}$  per cent., instead of one per cent., as permitted by Treaty\*. The import-

\* See Appendix, No. II.

ance of this question to Great Britain will be best estimated by considering that in 1838, 131,191 cwt. of raw sugar were imported from this country into the states of the Baltic, besides what was sent thither directly from Brazil in British vessels.

In the tariff of Christianople, three kinds of Sugar are mentioned. Sugar-candy, or confectionary sugar (suyker-candi och confickt), on which a tax of  $1\frac{1}{2}$  rix-dollar per 100lbs. was permitted. Loaf sugar (topp socker, broodt suyker, sucher brott) and powdered sugar\* (poeyer suyker, puder sucher), on each of which a tax of  $\frac{3}{4}$  rix-dollar in 400 lbs. was allowed.

The Elsineur custom-house chooses to consider Muscovado sugar as powdered sugar, and therefore exacts the payment of  $\frac{3}{4}$  of a rix-dollar on it for Sound Dues—a proceeding manifestly unreasonable and unjust.

Under none of the various denominations by which raw sugar is known, is it described either as loaf sugar or powdered sugar, and the treaties formally require the literal application of the tariff.

But to set the question at rest, there is now extant an official list of the duties of the United Provinces,—of the State by which the Treaty of Christianople was contracted. It is dated 23rd

\* Powdered sugar is an article well known in commerce. It appears in the price current, published by the brokers at Copenhagen, and is never by them confounded with raw sugar—it is refined sugar.

October, 1643, being twenty months before the Treaty was signed, and therein a clear and decided distinction is made between *puder sucher*—*poyer suyker*, and raw sugar, for the last of which a much lower rate of duty is appointed than for the others.

Coffee is exposed to exaction still more unwarrantable. It was established beyond a doubt, before the Board of Trade in Sweden, in 1838, that a cargo of coffee, which was legally only liable to a tax of one per cent., paid  $6\frac{3}{4}$  per cent. for liberty to pass the Sound\*. In the year 1838, 714,035 lbs. of coffee were imported by Great Britain into the States of the Baltic.

In the same way it was proved in Sweden, before parties officially appointed to examine into the case, that  $3\frac{1}{9}$  instead of one per cent. was the Sound tax upon cotton twist. In the year 1838, 20,236,000 lbs. of cotton twist and yarn were imported by Great Britain into the States of the Baltic.

In consequence of these apparently extortionate acts, the Swedish Government (to which the commercial world is much indebted for its refusal to co-operate, by passive submission, in this objectionable system) addressed the following question to the government of Denmark:—

“ When vessels passing the Sound are pre-

\* See Appendix, No. II.



“pared to prove, by their invoices, the value of  
 “their cargoes, as estimated at the port of ship-  
 “ment—are they permitted, according to the third  
 “Article of the Treaty of the 15th of June, 1701,  
 “between Denmark and Holland, to pay a tax of  
 “one per cent. on all the articles not enumerated,  
 “and not included in the fixed payment of the  
 “tariff of Christianople? Or, is this advantage  
 “confined to commodities which, in the printed  
 “tariffs, published unofficially, are called *ubrnæ-*  
 “*unte farer* (not enumerated)? and if so, by  
 “what rule is the payment of the others deter-  
 “mined?”

To this application, the Danish Minister of  
 State for Foreign Affairs, gave the following re-  
 ply :—“The Tariff of the Sound Dues annexed  
 “to the Treaty of Christianople of 1645, ex-  
 “pressly contains this regulation, ‘that cargoes  
 “‘not enumerated in the above list *shall pay*  
 “‘*dues* according to commercial custom, and as  
 “‘it has been the ancient practice from time  
 “‘immemorial\*.’ This sufficiently demonstrates  
 “that there existed, previously to 1645, a tariff  
 “for the Sound Dues, and that this tariff was  
 “partially confirmed and partially modified by

\* The Danish Government quoted the following passage  
 from the Treaty of Christianople, in the German language,  
 which they rendered as above :—“Und sollen alle Ladungen  
 die in vorstehender Liste nicht specificirt seyen gerechnet  
 werden nach kaufanage Brauch, und als es von Alters her  
 allezeit ist observirt worden.”

“ the Treaty of Christianople. The same tariff,  
 “ with the same clause, is found in the Treaty of  
 “ 1701, between Denmark and Holland ; and  
 “ although the third article of this Treaty may  
 “ appear to justify an interpretation, that all the  
 “ goods not specified in the tariff of 1645, should  
 “ pay only a duty of one per cent. on their  
 “ value, such interpretation has never been re-  
 “ cognised by the contracting parties, nor car-  
 “ ried into practical operation with any nation  
 “ whatever ; but after 1701, as well as before  
 “ that epoch, the Sound Dues have been collected  
 “ in conformity with the tariff of 1645, and  
 “ those articles of commerce which are not found  
 “ in either of these two tariffs\*, and which, on  
 “ that account, are called *not enumerated*, pay the  
 “ Sound Dues at the rate of one per cent. on  
 “ their value.”

We think we can show that a very forced and incorrect meaning is here applied to the terms of the Treaty of Christianople, and, moreover, that the justification of the Danish Government is at variance, first, with the conditions of the Treaty of 1701, which provides (in the fourth article) that the tariff shall be construed *literally* ; secondly, with the real meaning of the clause of the tariff of Christianople, cited in support of the proceeding ; thirdly, with the Da-

\* Meaning the Tariff of Christianople, and that asserted to be of older date.

nish system of taxation itself, as it was undoubtedly in force at the conclusion of the Treaty of Christianople; fourthly, with the principle of valuation in practice at the Sound, in 1645, and which might be styled "af alders" (of old); or, as it is expressed in the Danish translation of the tariff of Christianople, "fra auld-  
"stid" (time immemorial): fifthly, with the possibility of applying it under certain circumstances: and, lastly, with the distinct declaration of the Danish Government itself in 1818.

These assertions we will proceed to establish.

The third article of the Treaty of 1701, says expressly, with regard to the articles not enumerated in the tariff of Christianople, "they shall pay according to their value, and their value shall be estimated according to their reckoning at the place of shipment, and one per cent. shall be paid upon them." Consequently, it follows, of course, according to the literal reading, which we are bound to adopt, that those commodities not enumerated in the tariff of Christianople ought to pay dues according to their value, as prescribed in the third article just quoted. Had it been the intention to except from this mode of paying the Sound Dues, not only the goods not recited in the Christianople tariff, but others specified in some older tariff, it is evident that such other tariff would have been expressly named in conjunction with that of Christianople. To ascertain clearly the meaning of the quota-

tion from the Christianople tariff, which has been brought forward to justify a marked deviation from the text of the Treaty of 1701, we have examined all those copies of the treaty which are considered as having authority. These are, the copy annexed to the Treaty of 1701, preserved in the archives of the Hague; the Dutch edition, printed at the Hague in 1645; the French translation of the tariff of Christianople, drawn up the day before the latter was signed by the Dutch Ministers, and sanctioned by the King of Denmark, on 27th September 1645; and the Danish translations. From all these documents, it is plainly apparent that the only explanation of the passage is this:—

“ That all the cargoes not specified in the above-mentioned list, shall be reckoned according to commercial use and custom, as it has been observed from the remotest period and in all times.”

There is not one syllable about paying dues on goods; nor indeed has it ever been the custom of commerce to dictate the amount of duty which one state should require from the subjects of another. In fact, it is impossible to understand this paragraph in any other sense than as referring to the ship's cargoes, of which the papers exhibit a computation in other weights and measures than those used in the tariff shall be valued according to ordinary commercial custom.

Such a provision was the more necessary, since for a multitude of articles of commerce the tariff

had only one method of computation, while custom admitted of many. For instance, the dues upon all kinds of grain, on butter, on certain kinds of fish, &c., were taken according to lasts, although in many places they reckoned in casks, barrels, &c., and the necessity for a common measure of computation soon exhibited itself. Holland complained that, in the Sound, they reckoned only twelve casks instead of twenty-four to the Last of round grain, such as hemp, flax, turnips, &c.; and, in consequence, at the Treaty of 12th July, 1647, between Denmark and Holland, a separate article was added, setting forth the promise given by the Danish Ambassador, to obtain from his Sovereign and Master the following condition\* :—“ En outre, que le laste  
 “ puisse être compté sur le pied de 24 tonneaux  
 “ tant pour lin, que pour les autre sémences  
 “ rondes, conformément à l'usage des merchants,  
 “ et ce, en conséquence de la teneur du troisième  
 “ article du dernier traité entre S. M. et L. H. P.  
 “ de l'an 1645.”

If these proofs, drawn from documents of the period when the tariff of Christianople was compiled, be insufficient to manifest the real sense of the paragraph in question, it would only be requisite to consult the Dutch ordinances of the time, to show that the terms employed never

\* We have used the contemporary French translation, by Dumont.

were used in the sense in which they are represented as understood by the Danish Minister.

There is still extant a printed tariff of the Sound Dues, promulgated by Christian IV. on the 19th of September, 1643, and most probably, therefore, in force three years afterwards, at the period when the Tariff and Treaty of Christianople were signed. If we compare these two tariffs, we shall see that all the articles are exactly the same, with the exception of French and Rhenish wine, which are not mentioned separately in the tariff of Christianople, but are comprised under the general head of wines ; that the list and denomination is precisely the same in both, although the latter tariff exhibits a reduction of duties from  $11\frac{1}{9}$  to 80 per cent. Therefore, even if the quotation from the Treaty of Christianople could include the reservation pretended by Denmark, the reservation would be good for nothing, since all the goods specified in the ancient tariff are the same as those in the tariff of 1645. Wherefore, even according to the answer of the Danish Minister, the third Article of the Treaty of 1701 is available for all goods not specified in the Christianople tariff, since no list of Sound Dues can be brought forward, published in the interval between the 18th of September, 1643, and the 13th of August, 1645, containing a greater number of articles of commerce than those mentioned in these two tariffs.

But setting aside all this argument, it is absurd

to be referred to a tariff more ancient than that of Christianople, and still more absurd to the practice of time immemorial, when we are discussing dues on such articles as Raw Sugar, Coffee, and Cotton Twist!

What, then, becomes of the argument of the Danish Minister? Sugar, Coffee, and Cotton Twist cannot be rated according to the practice of time immemorial, for they were unknown; and we find that they are not rated in conformity with more recent Treaty.

If more proof be wanting to establish the fact, that Denmark has not acted upon any recognised tariff different from that of 1645, but has always considered the tariff of Christianople as the basis of legislation for the Sound Dues, it is at hand. In the fourth Article of the Treaty concluded between Prussia and Denmark, of the date of the 17th June, 1818, it is stipulated—

“ The payment of the Sound Dues is to be  
 “ made according to the tariff of the year 1645,  
 “ or according as Denmark shall agree with the  
 “ most favoured nations. *With regard to the*  
 “ *goods not enumerated in this tariff, Prussian*  
 “ *subjects shall pay only one per cent., as is the*  
 “ *case with the most favoured nations.*”

After this, we will only remark, that when Denmark, in violation of the plain intention of Treaties, and in contradiction to her own solemn and unambiguous words, endeavours thus to justify her proceedings at Elsinour, she is adopting a

device which ought to be carefully repudiated by every nation which respects either its character or its independence.

### 3.—*Illegal Perquisites.*

We now come to the third class of grievances—illegal perquisites.

Notwithstanding an express prohibition of other perquisites than two rix-dollars to certain functionaries, and one rix-dollar to the Poor for special clearance, is contained in the Treaties of 1645 and of 1701, other contributions of this description are extorted.

The following list of charges, though not published in an official form, is drawn from a source of which the authenticity cannot be questioned by Denmark. It is found in an official paper entitled "the Sound and Belt Dues," communicated a short time ago to the Pussian Government by that of Denmark. It will also be immediately recognised by such of our merchants as are acquainted with the practical operations of payment at Elsineur.

1. Fees for the Pass, half a rix-dollar. This is over and above the payment of half a rix-dollar for the inspector, and one and a half to the chief clerks, and the clerk of the seal, as provided in the Treaty of 1701.
  2. Two attendants . . . . . 12 Stivers.
  3. Ships' guard . . . . . 6 do.
  4. Translators.
- For making out the entrance of a loaded vessel 24 do.  
 \_\_\_\_\_ of a vessel in coals or in  
 ballast . . . . . 12 do.



When a demand is made for a detailed account of the Dues, which, according to the Treaty of 1701, § 4 and 6, ought to be provided gratis, there are these further charges for, from one to four bills of lading . . . . .	32 Stivers.
Each extra . . . . .	8 do.
From one to six cockets . . . . .	32 do.
Each extra . . . . .	8 do.
5. To the pass writer, when the captain demands his old pass, for the copy . . .	8 do.
6. Extra ordinary poor money. In a multitude of cases, never contemplated in the Treaty of 1701. . . . .	1 rix dollar.
For clearance at those hours which contrary to Treaty have been exempted from the ordinary time of despatching ships, that is all the morning of Friday, from six to eight o'clock in the morning during summer, and from eight to nine during winter, and from one o'clock to half-past two on work days . . . . .	1 do.
When a vessel from the northward requires clearance before she has passed the line for the Sound Duties . . . . .	1 do.
When the documents are sent to Elsinour for expedition before the arrival of the vessel . . . . .	1 do.
When the captain sets sail without having received the Sound pass . . . . .	1 do.
When the ship's papers are brought ashore by other persons than the captain or mate . . . . .	1 do.

We need hardly remark, that the greater part of these charges are mere acts of extortion. The truth

is, that most of those who hold appointments at El-sineur are sinecurists, their work being performed by deputies, who have many inducements to multiply demands. The functionaries for collecting the Sound Dues have not been increased during the last 140 years, though the Dues have increased a hundred fold. Again, it should be observed, that a fund, as a provision for the poor, is no doubt a very praiseworthy object, but it should not be supported only by *foreign* merchants.

4.—*Arbitrary proceedings at the Custom-House of El-sineur.*

It would perhaps have been difficult for the Danish Government to establish such a system as exists for the collection of dues at El-sineur, if it had not first undermined those regulations which were ordained by Treaties for the protection of foreign merchants. There has been much prudent calculation in its conduct.

By refusal to provide the foreigner with the explanations which he has a right to demand,—by rendering the agents or brokers dependent on the will of the custom-house, and, above all, by arbitrary delays in regard to the clearing of ships, many of the best provisions of ancient Treaties have been virtually abrogated.

Thus it was covenanted by Treaty that all the dues should be specified, in order that the literal application of the Treaties might be secured ;

these details are, however, given only when the captain clears the vessel himself, and when he expressly demands them. Generally speaking, no owner ever sees an original account from the custom-house ; he obtains only the statement of the agent, usually some broker of Elsinour, who holds his situation by being on good terms with the customs authorities, and whose accounts with the custom-house are settled once a month. He is, by consequence, never placed in possession of an authentic document, by which he can learn how far he has been charged according to the provision of treaties.

The same is the case with the ship dues. They are confounded in the accounts with perquisites, with contributions to the poor, and even with the agents' charges for the commission, so that the tax payer is deprived of any clue to discover whether he has been overcharged, or in what respect. In order that the merchant or ship-owner may understand whether he has paid too much for any particular item, it is necessary that he should know what he ought to have paid for it; now, since the year 1701, no tariff has been officially published ; on the contrary, it seems to have been a maxim with the Danish Government to conceal the scale of duties. Not long ago, the Swedish Consul at Elsinour, (formally recognised by the Treaty of 1720, as the proper officer to

protect the shipping of his country,) required to know on what principles the Danish authorities acted in taxing Swedish commerce. The demand was refused, Denmark observing that the information could only be given to the Government of Sweden on special application.

The Government of Sweden itself then made the application, and after a long period of delay, the proper document was produced by the Danish Government.

Let us now come to the last of our charges against the Crown of Denmark, on the subject of Sound Dues.

Among the contrivances at Elsineur, which, though not directly connected with the Sound Dues, have the effect of augmenting their burthens, may be reckoned the heavy pilotage, the regulations prescribed for payment of the boatmen at Elsineur, and the salute to be made before Cronenberg castle. Although merchant vessels are not imperatively required by Denmark to employ pilots, they are frequently compelled to do so on account of the delays and obstacles thrown in the way of the free navigation of the Sound. The charges for such pilotage is unreasonably high.

When a vessel casts anchor before Elsineur (where she is subject to the port charges), the captain is compelled to employ the boats belonging to the Company of Boatmen of Elsineur, because,

under the circumstances in which he is placed, he frequently cannot spare men for his own boats, and this Company has the exclusive privilege of conveying to and from the shore goods and passengers belonging to the shipping in the harbour. The Company is authorised by the State to charge for taking ashore the captain, 9 rix bank dollars (or 18s.), and 2 rix-dollars (or 4s.) for each passenger, and separate payment for goods, small parcels excepted. These charges, of course, greatly augment the expenses of passing the Sound.

A strict regulation of 1756, prescribes the exact moment in which the vessels shall salute Cronenberg castle, and the precise manner in which the ceremony shall be executed. The captains who do not properly observe this regulation, are reminded of their omissions by a shot from the battery, and on certain occasions are exposed to a fine for contumacy. Now, as the title of the King of Denmark to the sovereignty of the Sound is, surely, sufficiently vindicated by the tolls paid to him there by foreign nations; so long as these tolls are permitted, the Danish crown might, without fear of *lesé Majesté*, suffer ships, not entering Elsineur harbour, to pass without encumbering them with these troublesome ceremonies.

We have now gone through a review of the nature and amount of those dues which Denmark exacts from British commerce and navigation in the Sound, as well as the mode of exaction, and

the palpable violation of treaties, which these things involve.

We think that we have proved, beyond the power of controversy, that Denmark is pursuing towards this country a system detrimental to the interests of our industry, insulting to our national dignity, and one which has not the shadow of right or justice to support it. In the recent diplomatic communications which have taken place between the Courts of Stockholm and Copenhagen respecting the Sound Dues, we understand that Denmark is constrained to admit, that the tariff now in force, is not the tariff sanctioned by the treaties of 1645 and 1701. It is, consequently, not a legal tariff. We think, then, it is high time that its operation were ended. Sound Dues, in any shape, are an opprobrium; but Sound Dues aggravated by rapacity and bad faith, are surely intolerable to a country like this, whose existence depends on the prosperity of its commerce, and the moral influence of its flag. During five-and-twenty years this system has been enforced with all the regularity and assurance of an indisputable right. It must stop here. Our trade with the north of Europe languishes under its influence. Danish vessels, not being subject to any Sound Dues, crowd into our harbours. The tonnage of that country, as entered at our custom-houses, is out of proportion to the extent of its dominions, or its commercial relations with this

country, and there can be little doubt that exemption from the onerous and harassing tolls at the Elsinour, gives the Danish ship-owners many advantages over our own.

It may be said that after all this is only a question of amount of Sound Dues, that we have formally armed Denmark with a right to collect them in some measure, and that such right she is very unlikely to resign. Denmark would not, of course, gratuitously relinquish an advantage which she holds by an inexpugnable title—a solemn Treaty—but the Sound Tax is so obviously pernicious and oppressive, that it would be well for our Government to enter into negociation with the Court of Denmark for a fair commutation of it. The injury we suffer by the Sound Dues is not to be estimated by the 80,000*l.* or 100,000*l.* per annum, levied on our trade at Elsinour, for the benefit of the King of Denmark and his officers. The evils arising from our goods being enhanced in the foreign market, and foreign goods in our own—from ships detained on their voyage, and in a difficult and tempestuous sea—from restrictions, trammels, penalties, on the free operations of commerce, are beyond all power of measure or computation. The very circumstance that our commercial intercourse with the north of Europe is checked and cramped by our own laws, and by the laws of other nations, which we cannot control, is, in itself, a powerful reason why we should not suffer

the measure of exclusion and prohibition to be completed by the acts of a foreign state, which no man living can justify or approve. We cannot control Denmark in the collection of her legal tariff. That is true. But during the last quarter of a century, Denmark has been acting on a tariff which is neither legal nor defensible, and Great Britain, as well as Sweden and Prussia, well know that the excessive dues collected at Elsinour may be rightfully and reasonably demanded back. In truth, Denmark is not in circumstances to hold any very haughty or unaccommodating language. It cannot escape the sagacity of her Government that the Sound Dues, which derive their origin from a period when every thing was settled by the rude instrumentality of force, are little in harmony with the principles which now regulate the affairs of the world, and that the Sound Dues have now no foundation whatever but in the faith of those Treaties, which have fixed the tolls to which commerce shall be subject on passing the Sound. These are not times in which any nation can be permitted to evade the execution of Treaties, or to abolish one part of the stipulations they contain, and interpret others according to its interest. A Treaty, from the moment that it is not faithfully and regularly observed by the side interested in maintaining it, ceases to be binding on the other.

Let us extinguish then, by a fair and friendly composition, this antiquated incubus on our



commerce. For such a consummation no moment was ever more favourable than the present. Denmark cannot be insensible to the policy of allaying the irritation which her unauthorised collection of the Sound Dues has occasioned within sight of her own shores and on both sides of the Baltic. She cannot be ignorant that every nation which has a vessel at sea will, ere long, be impatient of these invidious and irritating restraints on its trade, and that the old maxims by which the intercourse of mankind was regulated, are every day and every where giving room to wiser principles of commercial legislation.

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## APPENDIX.



### *Accounts showing the arbitrary manner in which Sound Dues are enacted.*

The following accounts of the sums which have been paid at Elsineur by importing merchants, together with the Bills of lading, showing the value of the articles at the port of shipment, we have selected from a multitude of others. They are sufficient to prove the glaring disregard to treaties in the present mode of collecting the Sound Dues. The names of the ships and captains are given, those of the merchants are, for obvious reasons, omitted.

#### No. I.

*Extract from a letter from Mr. ——— of Helsingør, of the  
7th September, 1838, to Mr. ——— of Stockholm.*

” ” ”

the 6th (September, 1838,) per Agnes, T. P. Kraft, to  
Granville.

	Rs.	St.
115/12 & 11 deals, 15 to 20 feet . . .	11	29
92 11 Ord. do. . . . .		41

Signature.

## REMARK.

A duty of 11rs. 29st. for 115 dozens, 11 deals equals  $\frac{1}{2}$  rs. or 24st. for 5 dozen, or sixty deals, i. e., is the same as what has been stated in page 30 to be *the duty at present taken*. The Christianople Tariff, on the contrary, appoints for *Swedish deals*, without regard to dimensions, a duty of  $3\frac{3}{4}$  rs. specie for 1000 deals, which makes for 60 only  $\frac{9}{200}$  rs., or little more than 2 stivers. The duty has been reckoned correctly for so called ordinary deals.

## No. II.

*Accounts respecting the Sound Dues for a cargo of raw Sugar and Coffee from Brazil, in April 1838, per Snappopp, Captain Hausten.*

*Copy of an Account from Mr. \_\_\_\_\_ of Helsingør, to Mr. \_\_\_\_\_ of Stockholm.*

1838, April 10, to Sound dues,

per Snappopp, Captain L. Hausten, from

*Rio to Stockholm.*

per to Order.

R et B 1,350 Bags Coffee, Nett	6,750 @	1080
30 Chests Sugar „	1,354 @ 160	81 : 13
500 pces Hides . . . . .		3 : 36

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Sp. 1165 : 1

Commission 30/0 . . . . . 34 : 46

Portage . . . . . 4

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Sp. 1200 : 3

Rbd. 2400 : 6

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Signature.

*Extract from an Invoice from Messrs. \_\_\_\_\_ of Rio Janeiro, to Messrs. \_\_\_\_\_ of Stockholm, of a cargo of Coffee, Sugar, and Hides, sent by the schooner Snappopp, L. Hausten.*

R. et B. 19 bags superior quality coffee, weighing 95 arroba, at 3300 <i>rs.</i>	
1350 bags coffee, weighing 6750 arrobes	<i>Reis</i> 23,419,550
30 cases, 1 <sup>re</sup> quality Campos sugar, 1534½ arroba, at 2600 <i>rs.</i>	3,521,700
500 clean hides, weighing 16,752 lbs. at 180 <i>rs.</i>	3,015,360
	<hr/>
	<i>Reis</i> 29,956,610

#### CHARGES.

Dezimo et export duty on coffee 11 $\frac{1}{2}$ ct.	2,576,150
Capotarias on coffee, 25 <i>rs.</i> à bag	33,750
Bags, 670 <i>rs.</i> per bag	810,000
Consulado on sugar, 7 per cent.	246,519
Breaking out, 600 <i>rs.</i> per case	18,000
Træpexi-rent, 20 <i>rs.</i> aro.	27,090
Consulado on hides, 2 per cent.	60,307
Brokerage on sugar and hides, $\frac{1}{2}$ o/o	32,685
Negro hire & custom-house officers' fees, &c.	189,000
	3,993,501
	<hr/>
	<i>Reis</i> 33,950,111
Commission, 5 per cent.	1,697,505
	<hr/>
	<i>Reis</i> 35,647,616

Errors excepted,

Rio de Janeiro, 6th October, 1837,

Signature.

Calculation of the duty which, according to treaty, ought to have been paid in the Sound on the above-stated cargo of sugar and coffee, per the schooner Snappopp, Captain Hausten, founded on the invoices given above.

## ON THE SUGAR.

Prime Cost at Rio of 1,354 $\frac{1}{2}$ Arroba, at 2600 <i>rs.</i> . . . . .	<i>Reis.</i> 3,521,700
Consulado, 7 per cent. . . . .	246,519
Sundries . . . . .	45,090
Brokerage, $\frac{1}{2}$ per cent. . . . .	17,609
Negro hire & custom house officers' fees, reckoned nearly in proportion to the rest of the cargo . . . . .	22,432
	<hr/>
	3,853,350
Commission, 5 per cent. . . . .	192,650

*Milreis.* 3,946

which at 29 pence amounts to £.476 16*s.* 2*d.*, or à 4 $\frac{2}{3}$ *rs.*  
specie per pound sterling 2,225  $\frac{139}{180}$ *rs.*, on which 1 per cent.  
equals 22*rs.* 12*st.* instead of 81*rs.* 13*st.* which were taken.

## ON THE COFFEE.

6750 Arroba Coffee bought at Rio for	<i>Reis.</i> 23,419,550
Dezimo and export duty 11 per cent. . . . .	2,756,150
Sundries . . . . .	843,750
Negro hire and custom-house officers' fees, about	148,200
	<hr/>
	26,987,650
Commission, 5 per cent. . . . .	1,349,350

*Milreis.* 28,337

which at 29 pence make £.3425 9*s.* 5*d.*, which at 4 $\frac{2}{3}$ *rs.*  
are equal to 15,985  $\frac{191}{350}$ *rs.* Danish specie, of which 1 per cent.  
dues makes 159*rs.* 41*st.* instead of 1080*rs.*, which was  
actually paid.

## No. III.

*Accounts respecting the dues paid in the Sound for a cargo of Cotton-yarn, in May 1831, for Leipzig, Captain Leadam, from Hull to Stockholm.*

*Extract from an account to Mr. ——— of Stockholm, from Messrs. ——— of Helsingør.*

Til Oresunds Told.

1831, May 7. Per Leipzig, Capt. John Leadam, from Hull to Stockholm.

113 Bales cotton twist	110,000 lbs.	Sp. 825	
5 do.	do.	5,250 lbs.	39 18
			<hr/> 864 18
On a bale of cotton-yarn			1 42
			<hr/> 866 12

Signature.

*Extracts from five Invoices, showing the prime cost of the above-mentioned cotton, and the expenses attending the loading in England.*

## No. 1.

Manchester, 15th of April, 1831.

Invoice of 10 bales shipped per Leipzig, John Leadam, for account and risk of Mr. ——— Stockholm.

	£.	s.	d.
	468	10	10
Bills of lading . . . . .		3	6
	<hr/> £.468	14	4
Commission, 1/0 . . . . .		4	13 8
	<hr/> £.473	8	0

## No. 2.

Invoice of 14 bales shipped per Leipzig, John Leadam, for  
account and risk of Mr. \_\_\_\_\_ Stockholm.

	£.	s.	d.
	742	14	4
Bills of lading . . . . .		3	6
	<hr/>		
	£.742	17	10
Commission 1 <sup>o</sup> / <sub>o</sub> . . . . .		7	8
	<hr/>		
	£.750	6	4
	<hr/>		

## No. 3.

Invoice of 25 bales shipped per Leipzig, John Leadam, for  
account and risk of Mr. \_\_\_\_\_, Stockholm.

	£.	s.	d.
	1297	10	0
Insurance, &c. . . . .		17	0
	<hr/>		
	1314	10	4
Commission, 3 per cent. . . . .		39	8
	<hr/>		
	£.1353	19	0
	<hr/>		

## No. 4.

Manchester, 19th April, 1831.

Invoice of 51 bales twist, bought by order and for account  
of Mr. \_\_\_\_\_ in Stockholm, and forwarded to him at  
his risk, by Messrs. \_\_\_\_\_ of Hull.

	£.	s.	d.
	2397	1	10
Commission . . . . .		15	1
Ditto . . . . .		26	13
	<hr/>		
	£ 2438	17	2
	<hr/>		

## No. 5.

Packing note of cotton yarns purchased for account of  
Mr. ——— of Stockholm, and forwarded per canal to  
Messrs. ——— of Hull, for shipment.

	£.	s.	d.
For commission	10	9	2
For charges	26	11	1
For goods, net value	907	16	0
	<hr/>		
	£.944	16	3

*Calculation of the dues, which, according to the treaties, ought to have been paid in the Sound, for the above-mentioned cargo of cotton.*

Prime cost and expenses, according		£.	s.	d.
to the account	No. 1.	473	8	0
Ditto ditto	2.	750	6	4
Ditto ditto	3.	1353	19	0
Ditto ditto	4.	2438	17	2
Ditto ditto	5.	944	16	3
		<hr/>		
		£.5963	6	9

which, at  $4\frac{3}{4}$  rix dollars to the £. make 27,819  $\frac{23}{40}$ rs. Danish specie, the duty on which should be 278 rs. 9 st. instead of 863 rs. 18 st., the sum charged and paid.

## No. IV.

*Extract from an Account to Messrs. ——— of Stockholm, from Messrs. ——— of Helsing, respecting the payment of the Sound Dues, for a quantity of Bourdeaux Wine in bottles, November 1838.*

1838, Nov. 7. Sound dues per Beata Sophia, T. S. Kraft, from Bordeaux to Stockholm.

1 case wine, 50 bottles . . . . . 12 stivers

The legal due would have been 2 stivers.

Helsing den 16 Nov. 1838.

Signature.



No. 5.

*Copy of two Accounts of the Sound Dues for Ships.*

Captain A. T. Petterson, ship <i>Petronella</i> .	
For beaconage . . . . .	Sp. 4 24
Expenses and expedition . . . . .	7 0
Inspector . . . . .	
Translator . . . . .	
Copying . . . . .	0 16
Extra (poor money) . . . . .	1 0
Guardship and messenger . . . . .	0 14
Consulate . . . . .	0 42
	<hr/>
	Sp. 14 0
	or Rbd. 28 0
Bill of health . . . . .	
Ready money . . . . .	125 92
Pilotage . . . . .	11 32
Boatman's fee . . . . .	9
Duty . . . . .	Sp.
	<hr/>
	Rbd. 174 28
Provision 2 <sup>0</sup> / <sub>0</sub> , Portage 40 <sup>0</sup> / <sub>0</sub> . . . . .	3 88
	<hr/>
	Rbd. 178 20

Helsingør, May 14th, 1837.

Elsineur, the 16th October, 1838.

Captain C. H. Molieu, the *Preciosa*, in ballast.

To	Dr.
<i>Inward Portcharges in the Sound,—viz.</i>	
Light money for the ship et cargo . . . . .	Sp. Rd. 2 24
Pass money, officers' fees, et expedition 8 . . . . .	8 24
Translator, for bills lading . . . . .	12
Stamp paper . . . . .	
British poor money . . . . .	
Searcher . . . . .	
Guardship . . . . .	18
Bills of health . . . . .	
Russian Quarantine Agents' Certificate . . . . .	
Extra . . . . .	1
Consulage . . . . .	40
	<hr/>
	Sp. rs. 13 22
	or Rixbank rs. 28 44 <sup>st</sup> .
	<hr/>

Thus it appears that British vessels collect means for the assistance of their own poor, although, according to statements given, the shipwrecked of all nations should receive support from those poor-funds collected together with the Sound Dues.

## No. V.

*Statement of the Number and Tonnage of Ships that paid the Sound Toll at Elsinour, in each Year, from 1831 to 1840, distinguishing British from all other Shipping.*

Years.	Total Number of all Countries, including England.		British Shipping included in the foregoing Column.	
	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
1831	12,946 ...	1,959,722	4,772 ...	866,674
1832	12,202 ...	1,830,711	3,330 ...	592,833
1833	10,985 ...	1,683,233	3,192 ...	590,859
1834	10,605 ...	1,656,910	2,756 ...	519,846
1835	10,255 ...	1,594,202	2,472 ...	470,727
1836	11,916 ...	1,882,463	3,188 ...	605,889
1837	13,102 ...	2,033,706	3,417 ...	655,447
1838	13,960 ...	2,171,010	4,009 ...	756,470
1839	16,175 ..	2,461,992	4,498 ...	840,971
1840	15,662 ...	2,401,288	4,071 ...	733,139

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