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HISTORY

OF THE

ABOLITION OF THE



**MILITARY SUBSIDY IMPOST**

AT OPORTO.



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TYPOGRAPHIA COMMERCIAL PORTUENSE :

Largo de S. João Novo N.º 12.

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## ADVERTISEMENT.

In the Public Ledger of Saint John's Newfoundland 7.<sup>th</sup> September 1837 there appeared the following Advertisement.

CHAMBER OF COMMERCE  
*Saint John's, Newfoundland.* }  
1.<sup>st</sup> September 1837. }

COMMUNICATIONS from JOHN HATT NOBLE Esq. and Messrs. C. H. NOBLE & MURAT of Oporto, to several individual Members of this Society, having been read before the Chamber, relative to the existing duties levied on Fish in that City, — It was Resolved, — That the Chamber of Commerce of St. John's, Newfoundland, beg to express their thanks to JOHN HATT NOBLE Esq. and Messrs. C. H. NOBLE & MURAT of Oporto, for the lively interest they have taken in endeavoring to do away with the military Subsidiary and Municipal duties exacted in that City, which have been so long and unjustly levied upon Fish from this country; and that a copy of this Resolution be published in the Newspapers of this place and transmitted to them.

By order of the Chamber,  
*Robert Job,*  
President.

The following pages will shew, to whom those thanks were more justly due, and the Reader is requested particularly to compare the date of the Resolution with the corresponding period in the History.

“TULIT ALTER HONORES.”

## HISTORY etc.

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So long ago as the year 1710, an Impost denominated *Subsidio Militar*, or Military Subsidy, was levied at Oporto on a few articles of merchandize, including dry Codfish, in order to provide for the maintenance of a garrison. Though collected at the Custom house, when the goods were cleared for home consumption, the produce was paid over to the Municipality, to be applied to the object before mentioned. Some years afterwards a change was effected, the city was garrisoned by regular troops in the pay of Government, and the local bands were dissolved. The Impost notwithstanding continued to be collected, part of its produce was paid over to the Municipality, and part it is believed went into the public Treasury.

When the Treaty of 1810 between Great Britain and Portugal was concluded, it was supposed by some, that in consequence of the 15.<sup>th</sup> Article, which limited the amount of duty on British goods to 15 per cent, the Impost in question could no longer be enforced, without a violation of the Treaty. Representations were made to this effect to the British Government without

avail. Our *M.<sup>r</sup> Jones* had a personal interview with the British Ambassador in Lisbon, who informed him, that it was a question not yet decided between Governments, whether municipal dues could be considered as affecting the import duties restricted by Treaties. Thus nothing could be done on that ground to obtain the removal of the impost, which continued to be demanded at the Custom house, and applied as before.

In the year 1832, after Dom Pedro entered Oporto, orders were given to transmit the whole of the produce of the Impost to the Treasury, along with the other duties; and this continued to be the practice, notwithstanding strong representations were made to Government by the Municipality, to restore to them their share of it.

At length the Tariff of the 10 January 1837 was published, in which by the 3.<sup>rd</sup> article it was decreed thus: "all duties, and *whatsoever Imposts* under the denomination of seals, tares, planks, or others, which until now were receivable in the said Custom houses, as well inwards as outwards, are substituted by the duties fixed in this Tariff, and three per cent besides on those duties, which shall be paid by the parties in compensation for those imposts." We immediately perceived, that without viola-

ting this law, the Military Subsidy could no longer be enforced, and as soon as the Tariff came into operation, which was three months after its date, our *M.<sup>r</sup> Jones* was the first to take up the matter, and apply to the Commissioner of the Custom house to abstain from levying the Impost. The latter addressed the Minister of Finance, and in consequence a Treasury order was issued on the 15 April 1837, directing the Commissioner to receive the Impost *in deposit* in the Custom house, until the decision of the Government. From this period therefore the Impost was collected, and paid in deposit. *M.<sup>r</sup> Jones* however lost no time in urging the Commercial Association of Oporto, of which body he had been for two years previously Honorary Secretary, to take up the matter; and associating with himself a few of the natives, he addressed the Board of Directors (see Appendix n.<sup>o</sup> 1) upon the subject. In consequence of this requisition a special Committee was appointed, of which *M.<sup>r</sup> Jones* was Chairman, and on whose report (see Appendix n.<sup>o</sup> 2) a General Meeting was called of the Association, consisting of foreigners as well as natives, *at which no Representative of the house of Mess.<sup>rs</sup> Noble & C.<sup>o</sup> was present, nor any British Subject, except M.<sup>r</sup> Jones*, who spoke at length on the question, and

proposed, that a petition which he had himself prepared should be presented to the Cortes, praying that the Custom house should no longer be permitted to exact the Impost. This Petition, (see Appendix n.º 3) with some few verbal amendments was adopted, and forwarded by the Board of Directors to the Cortes ; by whom it was referred to their own Committee of Finance. The Committee made their Report on the 23 June 1837 (see Appendix n.º 4) in favor of the Petitioners, viz. that Government should direct the law to be observed, and the sums deposited by the parties to be restored. An attempt at a Revolution followed soon after, during which the General in command seized the monies deposited in the Custom house, and applied them to the public service.

When affairs became more settled our *M.<sup>r</sup> Walsh* applied personally to the Prime Minister, urging him to permit in future bonds to be given at the Custom house for the amount of the Impost, in lieu of deposits of money, until the question should be finally decided. To this the Minister assented, and a Treasury order, bearing date 17 February 1838 was passed in conformity. About this time the members of the Municipality of Oporto were pressing their friends in the Cortes to legislate, so as to make some provision for their expences, their means being

quite exhausted. Two of the Deputies brought in a Bill, by which the Subsidy Impost was declared to be "subsisting," and one third of its produce was to be given to the Municipality of Oporto. This was done in the most precipitate manner, a day only before the Cortes were dissolved, when *M. Walsh* went down to the House, conversed with several of the Deputies, explaining the injustice of such a tax, and shewing that it was then extinct by the Tariff. Though he could not succeed in preventing the Bill from passing, he was enabled to get a clause introduced, *limiting its operation to one year only*. This was a most important point gained, and we have not the least hesitation in affirming, that had it not been for the strenuous exertions, and personal influence of *M. Walsh* on the occasion, the Impost might have continued to this day. It expired however on the 7 April 1839, in consequence of the above clause.

Meanwhile a forced interpretation was put by the Custom house on the words of the law, which were = "The Military Subsidy remains subsisting for one year only." = and it was argued, that by this it was understood not to be revoked by the Tariff law. Consequently we and others were called upon to pay the amounts of the bonds we had given, up to the passing of this law. Although



we had no private interest of our own to serve in this affair, we did not hesitate in behalf of our friends in Newfoundland and elsewhere, yet without their authority, and consequently at the risk of losing all our expences, and incurring a penalty, to defend the suit commenced against us in the name of the Government, and to institute another action against the Government to recover the amount of the monies we had deposited, & to have the bonds cancelled. These actions were commenced in June 1838, and the last mentioned was decided in the first court in our favor, and the sentence confirmed by the second court on appeal. The attorney for the Crown then appealed to the Supreme Tribunal of Justice in Lisbon, which ordered a new trial by the superior court there, where a final sentence has lately been pronounced in our favor, by a majority of the Judges, ordering the restitution of the deposits, & the cancelling of the bonds. It may yet be some time before we can get the Government to comply with the Sentence, but the cause being finally adjudged we must ultimately succeed.

Few persons know how to estimate the trouble and mortification attending a lawsuit in Portugal. Nothing but the greatest personal exertion used by *M.<sup>r</sup> Walsh*, and arguing the case

with the Judges *vivà voce*, could have proeured a favorable issue, for there had been causes of an identical nature tried and decided in favor of the Government. Others may follow, and availing themselves of our preecedent, which they may cite in their favor, may obtain a like result. Enough however it is hoped has been said, to convince any impartial reader, that to our efforts, and to those of *M.<sup>r</sup> Walsh* in particular, have been owing—first, the entire abolition of the Military Subsidy Impost, and secondly, a Judicial order for the recovery of the monies deposited under that head, as well as for the cancelling of the bonds.

Oporto 24 September 1842

*Morrogh Walsh Jones & C.<sup>o</sup>*

## APPENDIX.

N.º 1.

*A Meza da Direcção da Associação Commercial.*

SENHORES. — O Art.º 3.º das Regras de percepção dos Direitos nas Alfandegas que servem d'introdução á nova Pauta Geral, e mandadas observar pelo decreto de 10 de Janeiro do corrente anno, diz assim: "*Todos os Direitos*, e quaesquer encargos, que sob a denominação de Sellos, taras, pranchas, ou outras que até agora se percebiam nas Alfandegas, assim por entrada como por sahida, "*ficão substituidos pelos direitos designados nesta Pauta*, e mais 3 p.  $\frac{2}{3}$  desses direitos que serão pagos pelas partes em compensação dos referidos encargos."

Não obstante este artigo tão claro e explicito como he, na Alfandega do Porto se exige actualmente o pagamento d'um outro direito além dos marcados na Pauta, a que se chama *Subsidio Militar*, sobre os seguintes generos, a saber: Sal, Bacalhau, Ferro, Atanados e Meios de Sola; antes do mez de Julho 1832, este direito foi cobrado na Alfandega por conta da Camara Municipal desta Cidade, em proveito do Municipio, e na conformidade d'uma Ley antiquissima: mas desde essa data cessou de ser um Imposto municipal, e a importancia delle entrou logo no Cofre do Thezouro Publico com os mais direitos geraes.

A injustiça d'impôr um direito sobre generos que entrão pela Barra do Porto *exclusivamente* he manifesta, e he certo que em nenhum outro porto do Reino se paga o mencionado direito do Subsídio alem de que segue-se, que nos portos de Vianna e Figueira se pode importar os ditos generos mais baratos do que no Porto, por não estarem lá sujeitos ao mesmo Imposto, em prejuizo dos Commerçiantes desta Cidade.

Por isso, os abaixo assignados rogão a V. S.<sup>as</sup> se sirvão mandar convocar Assembleia Geral da Associação, a fim de votar sobre uma Representação ao Soberano Congresso Nacional contra o pagamento de semelhante direito, para o que tem a honra de offerecer a norma junta.

== Porto 14 d'Abril 1837. == José Jones. == Thomaz Pereira Guimarães == Antonio José Gonçalves Braga & C.<sup>a</sup> == Antonio José Gonçalves Basto. == José Dias Alves Pimenta. == Manoel Pereira Guimarães == José Joaquim da Silva Guimarães == Diogo José de Macedo.

[*Translation.*]

N.<sup>o</sup> 1.

[*Addressed to the Board of the Commercial Association.*]

GENTLEMEN; The 3.<sup>d</sup> article of the Rules for the collection of the duties in the Custom houses, and which serve as an introduction to the new General Tariff, and are ordered to be observed by the decree of the 10<sup>th</sup> January of the current year, says— "*All duties, and whatsoever imposts, which under the denomination of Seals, tares, planks, or others, were until now receivable in the Custom houses, as well inwards as outwards, are substituted by the duties fixed in this Tariff, & 3 per cent besides on those duties, which shall be paid by the parties in compensation for those imposts.*"

Notwithstanding this article so clear and explicit as it is, the payment of another duty besides those laid down in the Tariff, and which is called "Military Subsidy," is at present exacted in the Custom house of Porto, upon the following goods, viz. Salt, Codfish, Iron, Tanned hides & sole leather. Before the month of July 1832 this duty was collected in the Custom house for account of the Municipal Chamber of this city in behalf of the Municipality, and in conformity with a most ancient Law; but since that period it ceased to be a Municipal Impost, and its produce went directly into the coffer of the Public Treasury, along with the other duties in general.

The injustice of imposing a duty on goods which enter by the bar of Porto *exclusively* is manifest, and it is certain that the said *Subsidy* duty is not paid at any other port in the Kingdom. Besides which it follows, that at the ports of Vianna and Figueira the said goods can be imported cheaper than at Porto, from not being subject to the said duty, to the prejudice of the Merchants of this city.

The Undersigned, therefore, request that you will be pleased to order a General Meeting of the Association to be called, in order to vote a Representation to the Sovereign National Congress against the payment of such a duty, for which purpose they have the honor to lay before you the annexed draught.

Porto 14 April 1837— (signed) *Joseph Jones.*  
*Thomas Pereira Guimarães.*  
*Antonio José Gonçalves Braga & C.º*  
*Antonio José Gonçalves Basto.*  
*José Dias Alves Pimenta.*  
*Manoel Pereira Guimarães.*  
*José Joaquim da Silva Guimarães.*  
*Diogo José de Macedo.*

*Extrahido da Acta da Sessão da Direcção  
 d' Associação Commercial do Porto em 15  
 d' Abril 1837.*

Foi presente uma Proposta feita por 8 Socios sobre requerer-se ao Congresso a respeito da Imposição do Subsídio Militar, requerendo os mesmos Socios que para isso se convoque quanto antes Assembleia Geral dos Associados: Depois d'algumas reflexões resolveu a Meza, que se convocasse a Assembleia Geral, e que o dia para esta seria designado logo que viesse o Parecer da Commissão, havendo para isso Sessão extraordinaria da Direcção: foi por tanto nomeada a Commissão composta dos Srs. *José Jones*, Relator = *João da Silva Ribeiro* = *Barnabé Mendes de Carvalho* = *Manoel Pereira Guimarães* e *Silva* = e *Jeronimo Carneiro Giraldes*.

(*Translation.*)

*Extracted from the minutes of the Direction of the  
 Commercial Association of Porto on the 15<sup>th</sup> April 1837.*

A Proposal was presented by 8 members, to petition Congress about the imposition of the Military Subsidy, the

said members requesting that for this purpose a General meeting of the Association should be convoked as early as possible. After some observations the Board resolved, that a General Meeting should be called, & that the day should be named as soon as the Report of the Committee should be received, for which end there should be an extraordinary Session of the Direction. The Committee was accordingly named, composed of Mr. *J. Jones*, as Chairman — João da Silva Ribeiro — Barnabé Mendes de Carvalho — Manoel Pereira Guimarães e Silva — Jeronimo Carneiro Giraldes.

N.º 2.

SENHORES.

*A' Meza da Direcção da Associação Commercial.*

A Comissão nomeada pela Meza da Direcção d'Associação Commercial, para examinar e informar sobre a Indicação que lhe fizeram varios Negociantes desta Cidade, a fim de representar ao Corpo Legislativo contra o pagamento do Subsídio Militar, depois de proceder ás devidas averiguações, achou exacto o que allegão a mesma Indicação e Representação junta a ella, e he de parecer, que esta seja submettida quanto antes á deliberação d'Assemblea Geral. Porto 17 d'Abril 1837.— *José Jones*, Relator — João da Silva Ribeiro. — Barnabé Mendes de Carvalho — Manoel Pereira Guimarães e Silva — Jeronimo Carneiro Giraldes.

(Translation.)

*To the Board of Direction of the Commercial Association.*

Gentlemen. The Committee named by the Board of Direction of the Commercial Association, to examine and inform upon the proposal made to it by sundry Merchants of this city, to represent to the Legislative body against the payment of the Military Subsidy, after having proceeded

to the necessary investigation, found correct what is alledged in the said Proposal and Representation annexed thereto, and is of opinion. that the latter should be submitted as early as possible to the deliberation of the General meeting.

Porto 17 April 1837.

*Joseph Jones* (Chairman)

*João da Silva Ribeiro.*

*Barnabé Mendes de Carvalho.*

*Manoel Pereira Guimarães e Silva.*

*Jeronimo Carneiro Giraldes.*

*Extrahido da Acta da Sessão da Direcção  
d'Associação Commercial do Porto em 19  
d'Abril de 1837.*

Foi lido o Parecer da Commissão nomeada para examinar a Proposta do Sr. *Jones*, e de mais 7 Associados, para se requerer ás Côrtes a respeito do Subsidio Militar, que pagão varios generos; foi approvado o mencionado Parecer e projecto de Representação ás Côrtes junto ao mesmo, sendo ambas as cousas approvadas na sua generalidade e especialidade, depois da discussão em que tomarão parte alguns Surs.

Resolveu-se, que na segunda feira 24 do corrente houvesse Assembleia Geral, para lhe serem submettidos o referido Parecer e projecto de Representação.

(*Translation.*)

*Extracted from the minutes of the Session of the Direction of the Commercial Association of Porto, on the 19 April 1837.*

Read — The Report of the Committee named to examine the Proposal of Mr. Jones, & 7 other Members, to petition the Cortes about the Military Subsidy, which is

paid on sundry goods. The said Report, & draft of Petition to the Cortes annexed thereto, were both approved generally, & specially, after a discussion in which several took part.

It was resolved, that on Monday 24<sup>th</sup> inst. there should be a General meeting to which the abovementioned Report & draft of Petition should be submitted.

N.º 3.

*Extrahido da Acta d'Assemblea Geral d'Associação Commercial do Porto em 24 d'Abril de 1837, a saber:*

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O Snr. V. Presidente disse, que o Secretario Guedes hia ler o objecto para que se fez esta remissão, o que elle fez lendo a Proposta do Snr. *José Jones*, e de mais 7 Socios, para se requerer ás Cortes acerca do Subsídio Militar, e o projecto de requerimento para isso, bem como o Parecer da Commissão nomeada para examinar ambas as cousas, as quaes approvou. O Snr. V. Presidente disse mais, que tudo estava approvado pela Direcção, e que estava aberta a discussão sobre a materia.

Varios Snrs. tomarão parte nella, querendo que se requeresse, como forão os Snrs. *Jones*, e Manoel Pereira Guimarães e Silva: e que se não requeresse, como queria o Snr. Francisco Ignacio Pereira Rubião, porque, dizia, que a Ley era positiva, e que então o Poder Judicial decidiria, e que se alguém receava ter uma questão com a Alfandega, elle se prestava a isso, e que no caso de se vencer que se requeresse, elle mandava para a Meza uma emenda ao requerimento: O Secretario Guedes apoiou a Representação com as ideias da emenda do Snr. Rubião, que queria que se não pedisse de se abolir o Imposto, porque entendia, que pela Ley que serve d'introdução ás Pautas, mandadas observar pelo Decreto de 10 de Novembro de 1836, elle estava abolido, e que então só havia a requerer contra a injustiça de ainda se exigir. O Snr. Cunha Lima apoiou a



Representação tal qual estava. Os Srs. *Jones*, Rubião, e Guedes, ratificarão as suas opiniões. Julgada a materia sufficientemente discutida, o Sr. V. Presidente poz á votação: se devia requerer-se ás Côrtes, e foi nuanimemente vencido que sim: Propoz depois, se no projecto de Representação se devião incluir as ideias da emenda do Sr. Rubião: foi igualmente vencido.

O Secretario Guedes disse, que segundo o Regimento d'Associação aquella Representação teria de vir outra vez á Assembleia, se ella não mandasse o contrario, dispensando o Regimento: a Assembleia resolveu que o Requerimento fosse expedido, ficando a Meza encarregada da sua redacção.

(N.º 3.)

(*Translation.*)

*Extract from the Minutes of the General Meeting of the Commercial Association of Porto on the 24 April 1837.*

The Vice President said, that the Secretary Guedes was about to state the object for which this meeting was held, which he did by reading the Proposal of Mr. *Joseph Jones* & 7 other members, to petition the Cortes about the Military Subsidy, & the draft of a Petition for that purpose, as also the Report of the Committee named to examine both, & which were approved.

The Vice President declared, that the whole was approved by the Direction, & that the discussion of the subject was opened.

Various persons took part in the discussion, desiring that the Association should petition, viz. *Messrs. Jones*, & Manoel Pereira Guimarães & Silva; & that there should be no Petition, such as Mr. F. J. Pereira Rubião, because he said the law was positive, and that the Judicial power should decide, & that if any one feared to have a question with the Custom house he was ready to undertake it, also that if the proposal to represent should be carried, he would move an amendment to the draft of the Petition. The Secretary Guedes supported the Petition, with an amendment founded on the views of Mr. Rubião, who desired that the

prayer of the Petition should be not to abolish the Impost, because he understood that by the Law which served as an introduction to the Tariff, ordered to be put in force by the Decree of the 10 November 1836, it was already abolished, and that consequently it only remained to petition against the injustice of exacting it still. Mr. Cunha Lima supported the Representation exactly as it was worded. Mess.<sup>rs</sup> Jones, Rubião, & Guedes confirmed their opinions. The affair being deemed sufficiently discussed the Vice President put to the vote. 1.<sup>o</sup> Whether a Petition should be addressed to the Cortes, which was carried unanimously. 2.<sup>o</sup> Whether in the draft of the Petition prepared should be inserted the ideas expressed in the amendment of Snr. Rubião, which was likewise carried.

The Secretary Guedes said, that according to the Rules of the Association, if not dispensed with by the meeting, the Petition must again be brought before it. The Meeting however resolved, that the Petition should be forwarded, the Board of Direction being charged with the drawing up.

### *Associação Commercial do Porto.*

*Senhores Deputados da Nação Portuguesa.*

A Associação Commercial da Cidade do Porto, confiada na sabedoria, e rectidão do Soberano Congresso Nacional, vem perante elle expor, e pedir o reparo de um gravame e de uma injustiça, que pezando ha muitos annos não só sobre o Corpo do Commercio daquella Cidade, mas mesmo sobre o resto de seus habitantes, cada vez se tornava mais oppressivo, mas que felizmente se acha extincto pelo artigo 3. da percepção dos Direitos da Alfandega.

O gravame de que a Associação falla é o *Subsidio Militar*, tributo imposto, e authorisado pela Carta Regia de 20 de Julho de 1710, e desde então conhecido por esta denominação. O Bispo que então era desta Cidade, de mãos dadas com a Camara, pediu, e alcançou este tributo, cujo destino foi a mantença de um Regimento, a cujo cargo estivesse a guarnição desta Cidade. Decorrêrão os annos: augmentarão-se os tributos, e entre outros creou-se

no anno de 1762 o chamado da *Decima*, cujo fim principal, cu antes exclusivo, foi fazer face ás despesas da guerra que a Hespanha nos movia. A guerra acabou; e a não ter acabado com ella o tributo da *Decima*, como cumpria, parece que nesse ponto, pelo menos deveria ter cessado a cobrança do Subsídio, se não é mais exacto, que a anniquilação deste devesse datar do proprio momento em que foi creado aquelle outro, pelo qual se havia provido á subsistencia geral de todo o Exercito. O certo porém é, que o tributo em questão de tal modo se arraigou, que ainda hoje indevidamente se exige, sendo percebido pela Alfandega, que desde 9 de Julho de 1832 entra directamente com elle no Cofre do Thesouro Publico.

Se o Subsídio Militar éra duro antes daquella época de 1832, depois tornou-se intoleravel pelos successos que occorrêrão. Então recahia elle sobre generos que nada mais pagavão senão os Direitos da Alfandega, taes como o Bacalhau, e o ferro, que em favor do Subsídio pagavão, e ainda pagão por quintal aquelle 200 rs., e este 120 rs.: o Sal que pagava 20 rs. por cada raza etc. Agora porem parte dos generos de que se pagava o Subsídio pagão alem dos direitos da Alfandega a imposição Municipal. E' assim por exemplo que o ferro por este principio paga mais 40 réis: outro tanto acontece ás vaquetas, meios de Sola, e atanados, sobre os quaes para as despesas do Concelho se augmentarão 20 rs. em cada um destes generos, quando em favor do Subsídio Militar já todos elles se achavão onerados, pagando-se por cada tres vaquetas 80 rs., outro tanto por cada dois ou tres meios de Sola, e 160 rs. por outra igual porção de atanados.

A injustiça de que tambem a Associação se queixa é de se exigir ainda hoje na Alfandega este encargo — quando o artigo 3.º das Regras de percepção dos Direitos nas Alfandegas, que servem de introdução á nova Pauta Geral, e mandadas observar pelo Decreto de 10 de Janeiro do corrente anno, diz assim “*Todos os Direitos*, e quaesquer “encargos, que sob a denominação de sellos, taras, pranchas, ou outras, que até agora se percebão nas Alfandegas, assim por entrada, como por sahida, *ficão substituidos pelos direitos designados nesta Pauta*, e mais “3 p. cento desses direitos, que serão pagos pelas partes “em compensação dos referidos direitos.” A' vista disto

como se pôde exigir na Alfandega o pagamento de um outro direito, tal como o Subsídio Militar, além dos direitos designados na Lei?

Se este tributo não é mais applicado para as despesas Municipaes, e a Camara impoz novos tributos para este fim, como pôde elle subsistir em presença das Leis, que decretão a igualdade dos direitos das Alfandegas, e dos mais tributos geraes? O Porto merecerá por ventura que se pratique com elle o que se não faz ás mais Cidades maritimas do Reino, onde os generos onerados com o Subsídio custão n.enos, por isso que o não pagão?

Senhores, a Associação pára aqui, porque entende ter dito quanto basta, e por isso em conclusão

P. a este Soberano Congresso, que usando dos poderes que a nação lhe outorgou, repare esta injustiça, para que na Alfandega mais se não exija este abolido encargo. E. R. M.

Porto 25 de Abril de 1837. — [Com as assignaturas da Meza da Direcção.]

(Translation.)

### *Commercial Association of Porto.*

*Gentlemen Deputies of the Portuguese Nation.*

The Commercial Association of the City of Porto, assured of the wisdom and rectitude of the Sovereign National Congress, presents itself before it, to expose and entreat the removal of a grievance, and of an injustice, which oppressing for many years, not only the commercial body of that City, but also the remainder of its inhabitants, became more & more oppressive, yet which is happily extinct by the 3.<sup>d</sup> Article regulating the collection of the duties at the Custom house.

The grievance of which the Association speaks is the *Military Subsidy*, a tribute imposed & authorised by the

Royal Order of the 20 July 1710, and since then known under that denomination. The then Bishop of this City, together with the Municipality, petitioned for & obtained this tribute, destined for the maintenance of a Regiment, at whose charge was the garrison of this city. Years passed by: the tributes were increased, & among others was created that called the *Tenth*, whose principal, or rather exclusive object, was to meet the expences of the war, which Spain carried on against us. The war ended, & if with it the tribute of the *Tenth* was not ended, as it ought to have been, it seems that on this point the collection of the *Subsidy* at least ought to have ceased, if the abolition of this impost should not rather have taken place, from the very moment that the other was established, to provide for the general subsistence of the whole Army. Certain it is however, that the tribute in question had taken such deep root, that even at this day it is improperly exacted, being received at the Custom house, which ever since the 9 July 1832 transmits it to the coffer of the Public Treasury.

If the Military Subsidy was oppressive before that period of 1832, it became intolerable from the events which followed. At that time it fell on goods which paid no other impost, except the duties of the Customs, such as Codfish & Iron, which paid on account of the *Military Subsidy*, and still pay, the former 200 rs., & the latter 120 rs. per quintal, also Salt which paid 20 rs. for each raza &c. Now however, part of the goods which pay the *Subsidy* pay [besides the duties of the Customs] the Municipal Impost. Thus for example, Iron on this principle pays further 40 rs.; the same is the case with Cow hides, Sole leather, & tanned hides, on each of which are levied 20 rs. for municipal charges, while in favor of the *Military Subsidy* all these were already burdened with the payment for every three Cow hides of 80 rs., the same for every 2 or 3 Sole leathers, & 160 rs. for an equal quantity of tanned Hides.

The injustice of which the Association also complains, is in the Custom house still exacting this Impost, when the 3.<sup>d</sup> Art. of the Rules for the collection of the duties in the Custom houses, & which serves as an introduction to the new General Tariff, and are ordered to be observed by the Decree of the 10 January of the present year, declares—“all the duties, & whatsoever Imposts, which under the de-

“ nomination of seals , tares , planks , or others , until now  
 “ were receivable in the Custom houses , as well inwards  
 “ as outwards , are substituted by the duties designated  
 “ in this Tariff , and 3 per cent besides on those duties ,  
 “ which shall be paid by the parties in compensation for the  
 “ said duties.” In view of this , how can the Custom house  
 exact the payment of another duty , like the Military Sub-  
 sidy , besides the duties designated in the Tariff ?

If this tribute is no longer applied to the expences of  
 the municipality , and the latter has imposed new tributes  
 for that end , how can it subsist in presence of the laws ,  
 which decree an equality of Custom dues , and of other  
 general taxes ? Oporto perchance deserves , that it shall be  
 treated worse than the other ports of the kingdom ; where  
 those goods chargeable with the Subsidio cost less , because  
 there they are not liable to it ?

Gentlemen ! the Association stops here , deeming that  
 it has said enough , and therefore in conclusion ,

Prays the Sovereign Congress,  
 that exercising the powers  
 granted to it by the nation ,  
 it will repair this injustice ,  
 in order that in the Custom  
 house this Impost may no  
 longer be exacted.

Oporto 25 April 1837.

*Signed by the Board of Direction.*

N.º 4.

*Parecer da Comissão de Fazenda.*

A Associação Commercial do Porto , representa pelo  
 Requerimento incluso ao Soberano Congresso o gravame ,  
 e injustiça , que peza há muitos annos não só sobre o corpo  
 do Commercio daquella Cidade , mas sobre o resto de seus  
 habitantes , com a percepção do tributo denominado “Sub-  
 sidio Militar ,” imposto sobre diversas mercadorias , e co-  
 brado na Alfandega da Cidade do Porto , que devendo con-  
 siderar-se extinto pelo art.º 3.º das regras da percepção de  
 direitos das Pautas geraes das Alfandegas , mandadas ob-

servar pelo Decreto de 10 de Janeiro do corrente anno ,  
ccontinua ali a ser abusivamente exigido.

Da extensa exposição que faz a Associação, e das informações a que a Comissão procedeo, vê-se que o tributo chamado "*Subsidio Militar*" foi estabelecido pelas Cartas Regias de 20 de Julho de 1710, e 13 de Dezembro de 1719, e applicado para mantença de hum 3.º, depois de hum Regimento, e finalmente dous, a cujo cargo estivesse a guarnição da Cidade, e que por muito tempo assim fôra applicado, até que por Carta Regia de 16 de Março de 1799 foi mandado remetter ao Real Erario, ficando a cargo da Fazenda a mantença daquelles Regimentos.

A Comissão de Fazenda considerando, que a nova Pauta geral das Alfandegas he a unica lei . que deve regular a percepção dos direitos, visto que pelo supradito citado Art.º 3.º do Regulamento, que faz parte das mesmas Pautas, ficarão por ella substituidos todos os que d'antes se cobravão debaixo das diversas denominações, procurou desfiar o motivo porque ainda na Alfandega da Cidade do Porto continuava a ser exigido aquelle substituido tributo, e achou que entrando em duvida pelo Eserivão, que serve de Director daquella Alfandega, se eom a execução da nova Pauta devia ou não continuar-se no recebimento daquelles direitos, consultou o Governo, que o mandon continuar a receber por "*deposito*", até se resolver o que mais justo, e legal fosse—

A' vista do exposto a Comissão de Fazenda he de  
 „ parecer, que a Representação da Associação  
 „ Commercial do Porto seja remettida ao Go-  
 „ verno, para fazer executar a lei, mandando res-  
 „ tituir o que indevidamente se tem recebido, e  
 „ se aeha em deposito”—

Sala da Comissão de Fazenda 23 de Junho de 1837.

Assignados—*Faustino da Gama*—*Macario de Castro*.—*Raivoso*.—*João Victorino*.—*Lourenço José Moniz*.—*José Ferreira Pinto Junior*.—*José Pinto Soares*, Relator.

N.º 4.

(*Translation.*)

### *Report of the Committee of Finance.*

The Commercial Association of Oporto, in the enclosed Petition, represents to the Sovereign Congress the

grievance and injustice, which for many years so heavily oppresses, not only the Commercial body of that city, but also the rest of its inhabitants, by the collection of the tribute denominated "Military Subsidy," imposed on divers goods, and received in the Custom house of the city of Oporto, which though considered to be extinct by the 5.<sup>d</sup> Art. of the Rules for the collection of the Custom house Tariff duties, ordered to be observed by the Decree of the 10 January of the present year, continues to be there improperly demanded.

From the extensive Exposé made by the Association, & from the investigation of the Committee, it appears that the tribute called "*Military Subsidy*" was established by the Royal orders of 20 July 1710, & 13 December 1719, & applied to the maintenance of a corps, afterwards of a Regiment, and finally of two, charged with the garrison of the said city, and that for a long time it was so applied, until by the Royal Order of 16 March 1799 it was ordered to be remitted to the Treasury, the expence of those Regiments being defrayed by the Government.

The Committee of Finance considering, that the new General Tariff of the Custom houses is the only law which should regulate the collection of the duties, seeing that by the above cited Art. 3 of the Rules, which form part of the said Tariff, all the duties which were before collected under different denominations were substituted by it, endeavored to discover the motive why, in the Custom house of Oporto, that substituted tribute continued to be exacted, and found that the Scrivener, who then acted as Director of that Custom house, having a doubt whether in executing the new Tariff he should or not continue to receive those dues, consulted the Government, which ordered him to continue to receive *in deposit*, until that which should be deemed most just and legal should be resolved upon.

In view whereof the Committee of Finance is of opinion, that the Representation of the Commercial Association of Oporto be transmitted to Government, to cause the law to be enforced, ordering what has been unduly received, and is in deposit, to be restored.

Saloon of the Committee of Finance 23 June 1837.

[Signatures as above.]

FINIS.