

square tapas were those used for their sleeping and screens, the long and narrow ones for female dresses.

The size of the hog, dog, &c., varied according to the size of the ili. The taxes were paid into the hands of the immediate superior, and so on until they reached the king, before whom they were exhibited in a large heap. In this mode of transmission, opportunities for holding back a large amount were afforded.

Besides this tax for the maintenance of the king, there were customs and rules which made it necessary to make presents to the king, especially when he was travelling, at which times himself and retinue were to be supported by presents from the people. This might be considered a forced tax, for, if sufficient supplies were not furnished, the inhabitants suffered every kind of extortion from the king's attendants; and one may have some idea of the extent of these requisitions, when informed that the king's party sometimes consisted of upwards of a thousand persons. Another direct tax was imposed on the work of the people, the king having a right to call out all classes of the community to perform any kind of labour he might desire; nor was there any limit as to the amount of time, or any rules for fixing it.

The manner in which the notice of a call for labour was made, was for the king to give his orders to a chief of rank, who issued his directions to other chiefs, and so on until it reached the lowest tenant. If the work was of any magnitude, such as building temples, or labour in honour of the dead, then the king issued his order to all the chiefs of rank, and it thence extended to the people. In such cases the highest persons in the nation, both male and female, were to be seen carrying stones on their shoulders, and engaged in other kinds of labour.

After they had intercourse with foreigners, the mode of taxation became changed, and its amount was somewhat increased.

In the case of furnishing sandalwood, the burden became at last quite irksome and severe. It is calculated that the traffic in this article lasted about thirty years, and yielded in that time upwards of one million of dollars. It is considered fortunate that the supply has become exhausted, as the collection of this wood was the most onerous of all the ways in which the chiefs exacted taxes from the people. The trade in sandalwood was likewise carried on in shares, and therefore, that gathered by taxation was but a moiety of that which has been derived from these islands.

There was yet another mode of taxation practised until a year or two before our visit; this was by a duty on so much of the produce of the islands as was carried to market. At Honolulu this amounted