

turned to very little advantage, as there is not much demand for them. The rate of the poll-tax, from year to year, according to their present law, is—

For able-bodied Men,	75 cents.
Women,	37 "
Boys,	18 "
Girls,	9 "

The land-tax is assessed, as formerly, on each ili. The amount varies from two and a half to ten dollars. The size of an ili may be understood by its being capable of supporting about thirty people.

The present rate of taxation of every kind is believed to amount, on a fair estimate, according to the government, to about eleven dollars and fifty cents on a family, consisting of two adults and two children; of this amount it is supposed that nine dollars is paid in labour, one in produce, and one dollar and fifty cents in money.

The real revenue of the government falls far short of this, not amounting to more than fifty thousand dollars annually, when, according to the above data, it ought to be more than three hundred thousand dollars.

Thus there appears to be a defect in the system, which is well known to the king and chiefs. Mr. Richards believes that it is owing to the want of a circulating medium, and the receiving those kinds of articles that are not available in the market for cash. The fifty thousand dollars goes to the petty chiefs and to the payment of rents, &c., leaving only about fourteen thousand dollars as the actual income of His Majesty Kamehameha III.

There are many persons who are excused from paying taxes. Thus, all fathers who have three children whom they support, are freed from the labour-tax.

If a man has four children, he is then freed from labour-taxes both to the king and his landlord.

If he has five, he is freed from the poll-tax.

If six, he is freed from all taxation whatever.

All old persons, and all who are sickly and feeble, all teachers of schools and pupils in schools where the higher branches are taught, are exempt from taxation, unless the pupils are landholders, when they pay the land-tax.

The statistics of crime which they have are of no value, for they have kept no regular record. I understood that some of the chiefs had kept records of the sentences that had been passed; but they were so vague, so isolated, and so defective, as to be unworthy of confidence.