being or comfort of the population. It is grossly unequal and arbitrary, no one ever being able to tell what he may be required to pay ; and the greatest abuses exist in its collection. Scarcely one half of the tax laid on the in habitants ever reaches the government, the rest being absorbed by the various officers employed. No fewer than 10,000 persons are employed in collecting the custom duties ; and being ill paid, they are open to bribery, and even levy contributions for their own pockets. The same duties are not imposed in the different towns, one merchant being called upon sometimes to pay L.40 of a tax, while an other in a different place may have only to pay L.20. The *alcabala* is a tax which is levied upon every article of use, and presses with great severity upon the poor. It was formerly an impost on the transfer of commodities from one hand to another, but is now paid by gate-duties. In towns which are not walled or have no gates, this tax is levied by a calculation of the amount paid by another town of the same size. Tithes are, next to the alcabala, the most oppressive of the taxes ; but the clergy do not receive perhaps one half of the amount collected. There is also a tax of six per cent. on the produce of all rented lands; and on the accession of the heir to an entailed estate, the first half year’s rental falls to the government A tax of L.100,000 is levied yearly upon the merchants : the finance minister fixes the amount which each intendancy has to pay, and the intendant the pro portion which each town must pay ; and another magistrate assesses the individuals. The revenue from tobacco and salt is considerable, they being monopolies in the hands of government. The amount of salt which each town ought to consume is fixed ; and landowners and farmers pay in pro portion to the number of their dependents, and the cattle and sheep which they possess. The clergy pay an annual subsidy, in addition to some other contributions.

The state of crime shows Spain to be in a very imperfect state of civilization. The administration of justice is extremely slow and uncertain, and indeed all the legislation upon criminal affairs is as bad as possible. The crimes most complained of are those of assassination and robbery ; and although these do not prevail now to the extent they once did, the returns show that murder is still a very common crime. The returns for the year 1827 give the number of murders as 1223, and attempts at murder as 1773; and this report is very inaccurate, as no returns were sent from either Aragon or Valencia. A person robbed or assaulted is bound over to prosecute ; and should he fail to prove the guilt of the criminal, he has to pay all expenses of the suit. Witnesses are liable to imprisonment in case of the prisoner being acquitted ; and this preposterous law has a strong and obvious tendency to interrupt the course of justice.

The poor in Spain are numerous, and begging is considered as no disgrace in many of the provinces. Even stu dents have been known to go on begging excursions during the vacation, labour being in their estimation a greater disgrace than asking alms. There are numerous hospitals in the large towns, chiefly under the management of the clergy. The funds for maintaining them are principally derived from legacies of lands and rents, partly bequeathed by private individuals, and partly by bishops. In the northern provinces the hospitals are supported chiefly by public subscriptions and collections in the churches, the legacies being unimportant. The convents and monasteries support many paupers; the Franciscan, Dominican, and Capuchin orders, although beggars themselves, keeping open table for a certain number of poor. A contribution of L.30,000 is annually made from the public funds, being a portion of the revenue collected by the vicargeneral of the *cruzado.* Notwithstanding these institutions, however, the number of beggars is still very great. Only in some of the towns is begging prohibited, and in these

the vagrants are employed much in the same way as in our own workhouses.

The character of the Spaniard is grave, adventurous, ro­mantic, honourable, and generous. He is not inclined to adopt foreign manners, and is possessed of great national pride. He is naturally brave, provided his heart be in the cause which he espouses ; but he is easily excited to tumultuary violence, and is very unwilling to submit to the restraints of discipline. In prosperity he is apt to give way to supineness and false confidence ; but in adversity which might overwhelm others, he will often display great courage and surprising resources. He is very slow in his operations, and often ruins enter prises by temporizing. In all the provinces except those of the north, the inhabitants are extremely indolent, and pos sess a most invincible hatred of labour. They are fond of amusements, dancing and cards being the favourite re creations. Theatrical exhibitions are not very popular, being generally insipid. They are still attached to the bullfight, but this cruel amusement is not now so common as formerly. It will however prevail as long as the coun try remains in its present state of ignorance. Dancing has acquired a national character ; and to this day the Spaniard has many an allegorical dance, borrowed from the Moors. The pleasures of society are chiefly sought at evening parties, where only slight refreshments are presented ; and indeed, both in eating and drinking, the Spaniards are remarkably temperate. Music also forms one of their principal amusements, the instrument most generally used being the guitar. Castanets are also extremely common, and are employed with great dexterity and address in the national dances. The music of the country is not remark able, being almost altogether light melodies, with a slight accompaniment from the guitar. Spanish architecture, from its being a mixture of the Moorish and Gothic styles, has somewhat affected the architecture of other countries. The innumerable churches scattered over the country are generally in the Gothic taste, but more light, from its con junction with the Moorish. Many of them are fine edifices; but the most remarkable architectural monument of Spain is the palace of the Escurial, which is built entirely in the Roman or Vitruvian style. Spain has produced few great painters, which is somewhat remarkable, considering the poetical character of the people. Murillo, Velasquez, and Lope de Vargas have acquired a fame which will endure wherever painting is appreciated. There is at Madrid an academy for painting, sculpture, and architecture, and the royal palace and Escurial have galleries ; but it does not appear that these arts are much cultivated in the present day.

The literature of Spain, in the days of her greatness, was almost on a level with that of any other country in Europe ; but it has now sunk to a very low condition. The ballad is what the early Spanish writers most excelled in ; and this is characterized by romantic fervour, frequently of an oriental character. The language is peculiarly fitted to ex press the dignified and the pathetic, but its solemn dignity frequently seduces the writer into bombast. No language has such a store of ballads as the Spanish ; but they are, particularly the early ones, little more than mere relations of chivalrous deeds. The wars with the Moors form the subject of an endless number of these ballads, which the chivalrous nature of the people of Spain during the middle ages brought to a state of excellence unequalled in any country in Europe. The song was the natural growth of the warlike period of Spain, and served to commemorate warlike exploits ; but they were of a very simple character until the period of the conquest of Naples, when they assumed a more lyrical form. The national drama has always been peculiar, consisting chiefly of religious comedies founded on the lives of saints. There are however some noble comedies of an historical nature. The perfection of the intrigue is what the Spanish writers chiefly value ; but their plots are con­