

secular clergy will sustain, honorably, a comparison with the priesthood of the Church of England. The testimony of Widdrington, after long years of patient and impartial observation in all parts of the Peninsula, is hearty and comprehensive, as to the individual worth and usefulness of the clergy proper, and the marked distinction between them and the religious orders, in character, ability, and public estimation. It is but proper for me to make these statements, so that what I have said may create no unjust impression, and that the distinction may be fairly drawn between the external and accidental institutions which have surrounded the religion of Spain, and the influence which its tenets and teachers have had, in their legitimate province, upon the national mind and heart.

The history of former times must speak for itself; but I think there is very small foundation, now, for the common impression, that Spain is what we are accustomed to call "priest-ridden." Whatever may be the cause, — whether it be the fault of the clergy, or of circumstances, or of a relapse from the ancient fervor of the national enthusiasm in such matters, — certain it is, that the Church has not at this moment any decided control over the popular mind. In the rural districts, among the more ignorant and uneducated of the people, the priesthood, no doubt, exercise that sort of influence with which superior intelligence and the nature of their calling must of necessity clothe them, — an influence certainly legitimate, and desirable unless abused. But there is nothing in the history of the times to show that it passes, even there, beyond the limits which properly belong to it. So far as the edu-

cated classes are concerned, — those who control the opinion of the nation and regulate its political progression, — there is as much independence of clerical domination as could be desired. Indeed, I am not altogether sure that there is not a jealousy of it, which sometimes leads to injustice and folly. I am satisfied, that in the United States, where freedom of judgment on such questions is unlimited, the influence of the clergy, upon public opinion and the press, gives them a dominion over public action, which the Church of Spain, with all its prescriptions and organization, cannot at this day pretend to rival. This conclusion is drawn as to Spain, not merely from my own limited observation, but from what was told me by those who had the amplest opportunities of knowing, and from the tone and style in which ecclesiastical matters were handled by the various journals of Madrid. Of course, in speaking of the influence of the clergy in this country, I do not refer to any supposed ability of theirs to govern the public mind, for sectarian purposes; but simply of their power, as a class, over public sentiment and those who move its tides. In this, I repeat that I have no doubt of their advantage over the Peninsular clergy. If clerical opinion had been potent, the Carlist war would have had a far different conclusion, and the legislative measures, which have formed the principal subject of this chapter, would never have approached their consummation. That the rebellion ended as it did, and that the Church is now a stipendiary of the state, ought to satisfy the most sceptical, that ecclesiastical despotism is not a present evil. The same facts may indeed suggest a serious doubt,

whether the Church, independently of the state and unsupported by its power, had ever the sway which has been ascribed to it, or deserves the whole of the responsibilities which are commonly attached to it.

Much is said, by travellers, of religious intolerance in Spain, and the matter deserves a cursory notice in this connection. Toleration by law certainly does not exist there. The Catholic is, by the constitution and the concordat, the religion of the state, and no other form of worship is allowed. That this is narrow, behind the age, and unbecoming any government which wears the semblance of liberality, it is unnecessary to say. But at the same time it is fair to observe, that upon the Spaniards such a provision works no hardship. The nation is Catholic, sincerely, devotedly, and thoroughly, and a constitution predicated upon any other idea would be regarded as an imputation and an anomaly. The prohibition affects no one prejudicially, except the strangers who are called to the Peninsula by business or pleasure, and their number has been heretofore so small, that it is not singular they should have been left out of the account. When the commerce of the nation increases, and the influx of foreigners becomes greater, — as from year to year it necessarily must be, — we must hope that the ban will be removed, which, merely nominal as it now practically is, can only be regarded as a vicious relic of bad times and principles.

But though the constitution does not tolerate, the people certainly do, in the most important sense of the word. A stranger might pass a year in any part of Spain that I have visited, without hearing a single inquiry as to his religious opinions, or being troubled by

one impertinent interference with the entire freedom of his religious action. If a man assists at any religious service or ceremonial, he is required to take no more than that respectful and decorous part, which good breeding, of itself, would suggest to every gentleman. Whether he will assist or not, is a matter entirely within his discretion. No one will notice his absence, — certainly no one will remind him of it. Now and then he may meet a clergyman upon the street, with the *viaticum*, and he will be expected to kneel, or at all events uncover, as it passes. If his piety or his convictions forbid him to do this, he can get himself into a doorway or a by-street, where he will find some very good Catholics, doing the same thing, on account of their knees, which he is doing for his conscience. If this is not satisfactory, he ought to proceed homeward at once; but it is to be hoped that in such case he will say nothing about toleration. I am sorry to record it, — but my observation of Protestant travellers, generally, in Catholic countries has been, that many of them claim the privilege of showing on all occasions their contempt for the religion of those about them. I have seen it attempted, and indeed carried out, over and over again, — by persons who had every obligation to know better, — in Catholic cathedrals, and during the most solemn acts of public devotion. Being no Catholic myself, I claim to say this without prejudice. In Spain, such things will not be permitted. The people themselves generally participate in the services of their Church with all solemnity, and they insist that those who desire to witness their celebration should at least abstain from the manifestation of irreverence.

During two visits to Spain, — not very long, it is true, but quite long enough to give me some opportunities of observation, — I do not remember to have heard a single remark made, which ought to have wounded the sensibility of any sincere but rational Protestant. No one ever attempted to engage me in controversy upon religious matters, or to annoy me by the remotest suggestion of heresy or schism. Every one seemed willing to take his own chance, and to allow me the same privilege. By some, this would be set down to indifference; but it certainly was not bigotry, and I was well satisfied to take it for enlightened toleration. Some of the more zealous Spaniards themselves would sometimes say, that the religious feeling of the nation had diminished, — that lukewarmness had of late grown general among the people. I was inclined to think that the remark was just; but I was still quite willing to reciprocate the non-intervention with which I was favored, and allow them to take their devotion at any temperature they preferred.

XXIV.

EDUCATION. — STATISTICS. — SYSTEM OF INSTRUCTION. — SCHOOLS. — UNIVERSITIES. — CENSUS OF 1803. — UNIVERSITY OF MADRID — OF ALCALÁ. — COMPLUTENSIAN POLYGLOT. — MANUSCRIPTS. — PRESCOTT'S FERDINAND AND ISABELLA. — SABAU'S TRANSLATION OF IT.

If a traveller is enterprising and industrious, there are few countries in which he will find it difficult to visit universities and schools, look over collegiate courses, and collect educational statistics. Spain, however, is not a statistical land. There is no organized or thorough system there for the ascertainment of numerical facts, so that even the ostensible illustration which those deceptive materials afford must, in a great degree, be wanting to any record of Peninsular observation. Statistics, nevertheless, at the best, are but a poor apology for real information as to the state of national instruction. The diffusion and the degree of knowledge are things so widely different, that the one, which figures may readily express, furnishes but little clew to the other, which they cannot, — though it is so much better worth the knowing. The line between

the man who can neither read nor write and his neighbor who can barely do either, is certainly as near as need be to a mathematical line, in the matter of breadth; and yet a statistical table will make its widest distinction between these, while it will draw none between the profoundest scholar and the emptiest sciolist in rudiments. It is as if, to describe the condition of the arts in any nation, the annalist were to divide the people into two classes, — those who could paint and those who could not. The favored class might be all Raphaels or Murillos, and they might be all sign-painters, quite as well.

Nor does the visitation of seminaries of learning, or an examination of the routine which they profess to follow, afford results that are much more valuable. Education is like war. A good plan of a campaign is an excellent thing, but victories, generally, are won by good fighting. A limited course, well taught, makes better scholars than the amplest, not half carried out. It is not in what they profess to teach, that the schools of the present day are apt to be defective. If there be any fault in that particular, it is that they promise too much; and indeed attempt too much, likewise. It is the execution, therefore, — not the plan, — which must be observed, if the observation is to be worth any thing; and only he who makes the experiment can fairly know how long and constant that observation must be, to entitle it to real confidence. The imperfect data which follow are consequently given to the reader, with the fullest persuasion of their insufficiency, as a basis for any accurate appreciation of the state of mental culture in Spain.

It has already been said, that, by the constitution of 1812, the education of the people was made obligatory on the government. Title X. provided that primary schools should be opened in all the towns of the realm, and that universities and other institutions for instruction in literature, science, and the arts, should be established wherever it might be found expedient. The Cortes were charged with the duty of forming a proper system, subject only to the restrictions, that the plan of instruction should be uniform throughout the country, and that the constitution should be taught and expounded in every establishment opened for public education. A Directory, to be composed of suitable persons, was created to superintend and regulate the working of the whole. It was of course impossible that a system could mature, sufficiently for beneficial results of any extent, during the several brief reigns of the constitution of 1812. Nevertheless, the work was undertaken and prosecuted, in good faith, by the ablest men of the country; the Directory was organized; plans of study were prescribed, and the machinery was set in motion, as well as might be, under the innumerable disadvantages which surrounded the movement.

The system which now exists went into operation in 1847, when the "Department of Commerce, Instruction, and Public Works" was created by royal decree. The appropriations called for by the budget of 1850 dedicated nearly seven hundred and fifty thousand dollars to the branch of "Instruction" alone. Exclusive of private establishments of all classes, there are ten universities and forty-nine institutes under the direction of the government. The primary and other schools

through the whole kingdom reach the number of about sixteen thousand. Besides the institutions thus devoted to general and ordinary education, there are many in the cities, where only particular branches are taught, — such as Commerce, Drawing, Architecture, Chemistry, Mathematics, &c. Of these, some are provided for by the government, and others are under the direction and supported by the patronage of the Boards of Trade, and the various literary and economical societies. Independently of the funds supplied by the state, a moderate contribution is exacted from those pupils whose circumstances render it proper to call on them; but education is strictly gratuitous, in all its departments, where the parties are really destitute.

No impediment is thrown by law in the way of private teachers, — except that they are required to produce certain certificates of good character and conduct, and of having gone through a prescribed course, which is more or less extensive, in proportion to the rank of the institution they may desire to open. It will not be easy to invent any system, by which Béranger's

“Vieux maître d'école,
Fier d'enseigner ce qu'il ne savait pas,”

can be altogether got rid of. The effort to diminish the chances of his appearance is nevertheless a praiseworthy one; and while priests and pilots, physicians, lawyers, and lieutenants, are, for the most part, required to undergo an examination, before they are permitted to take the destinies of the public into their keeping, it is difficult to understand upon what principle the school-house, which is the nursery of all arts, should be flung open to all comers.

By the best statistical estimates, it appears that, in 1850, the number of pupils in the public schools alone (exclusive of the universities and institutes) was in the proportion of one to seventeen of the whole population. About 1,100,000 was set down as the number of persons then in Spain who could read, — the whole population being about 12,135,000, and the ratio therefore as one to eleven. Limited as this scale may appear, it nevertheless takes quite another aspect when compared with the estimates of Moreau de Jonnés, based on the census of 1803, and not very materially varied in 1835, if we may judge from the notes of Madoz, appended to his translation of M. de Jonnés's work. Out of a population of 10,250,000, in 1803, the number of students in all the educational establishments of the kingdom did not exceed 30,000, or about one to every 340 inhabitants. This extraordinary change — for it is extraordinary, statistical merely though its evidences be — has been mainly wrought within the last twenty years, by a small minority of thinking, educated men, struggling against a mass comparatively ignorant and open to all the influences for which ignorance paves the way. It has been wrought, under institutions only partially liberal, in the midst of civil strife, dynastic controversy, foreign interference, and the most serious fiscal derangements. It has, happily, been the result, not of a violent impulse or a moment's patriotism and enthusiasm, but of a deliberate and progressive system, gaining strength and comprehensiveness as it has advanced. There is therefore no exaggeration in saying, that it furnishes demonstrative evidence, in its way, of solid national development

already, and that definite calculations for the future may, with much confidence, be based upon it.

The primary or elementary schools are simply what their name indicates. The studies which follow, and are called *estudios de segunda enseñanza*, require five years, and it is only at the end of that period, and after having undergone the prescribed examinations, that the degree of Bachelor in Philosophy can be attained. The Latin is the only ancient language which this course comprehends. To become a Licentiate or Doctor, in any of the five Faculties, — Philosophy, Theology, Jurisprudence, Medicine, and Pharmacy, — requires an extended course in a university, varying, as to its length and the studies involved, according to the degree and the Faculty. So far as one may judge from the programme laid down and the list of works which form part of it, the system of education is certainly ample and thorough. How faithfully teachers and scholars discharge their duties I do not pretend to have had any means of knowing, upon which it would be candid to build a judgment. It may, however, with propriety be observed, that the good sense and liberal attainments of the eminent persons who had the formation of the present system, suggested to them the propriety of rendering it far less scholastic and artificial than that which it superseded. As a consequence, it will be found that the young men now leaving college, or engaged in the higher departments of university education, bring with them, or are prepared and trained to bring with them, into the world, those larger ideas, which are as necessary to their distinction or success, in the educated society of the day, as they would have been considered

dangerous to the individual and the state under the regimen happily extinct.

The University of Madrid, probably the most flourishing now in the kingdom, is the successor of the venerable University of Alcalá de Henares, founded by Cardinal Ximenes de Cisneros, in the days of the Catholic sovereigns. Its transfer to the capital was begun in 1836, but it was not until about 1845, that the institution and its dependencies took their present shape. It is now complete in its departments, — its professorships filled with men of high attainments in their respective branches, and its popularity permanently established. The name of Don Pascual de Gayangos, an Arabic scholar perhaps unsurpassed in Europe, and of the most accurate and extensive learning in the various departments of modern literature, is one of those which the Spaniards are proud to refer to, as showing the grade of men who have of late years taken the chairs of their universities. In 1849, the students matriculated in the University of Madrid, and the institutions connected with it, were more than 4,500 in number ; so that the good seed does not seem likely to want places in which it may be sown.

The mention of the University of Alcalá will probably recall to the reader's recollection the celebrated edition of the Bible, issued from that ancient seat of learning, under the direction of its founder, and commonly known as the Complutensian Polyglot. In regard to the antiquity and authenticity of the manuscripts resorted to in its preparation, and consequently the authority of its text, as derived from them, there has been a good deal of discussion in these later days of scepti-

cal and analytic criticism. Mr. Prescott * states, upon the authority of a German Professor who visited Alcalá in 1784, that the disputed question can never be settled satisfactorily, inasmuch as the librarian of that time sold the manuscripts to a rocket-maker, as waste paper, and they duly passed off, in squibs, like baser matter. The fact, if truly reported, would certainly have been a very disgraceful one to Spain, and a sad one for the cause of accurate knowledge on a most absorbing subject. It however turns out, happily, that Professor Moldenhauer was mistaken, having no doubt been misled by the worthy librarian, who would perhaps have been willing to see the Professor himself go up on a rocket, rather than furnish *braseros* and patient attendance for his lucubrations over Hebrew manuscripts.

Don Pedro Sabau y Larroya, Professor of Jurisprudence in the University of Madrid, and Secretary to the Academy of History when I had the honor of assisting at its sessions, has translated Mr. Prescott's work, and, in a note to the passage referred to, treats the whole Moldenhauer story as a "pure calumny." The manuscripts of the Polyglot, he says, were carried from Alcalá, in 1837, to the University of Madrid, where they are now deposited. They were examined there by himself, in the presence of the Professor of Hebrew and the librarians of the establishment. As the original inventories (if any ever existed) are not now to be found, it remains yet an open question, whether some of the manuscripts may not have been mislaid or removed, and whether, indeed, some of those which re-

* Ferdinand and Isabella, Vol. III. p. 325, and note 45.

main may not have suffered injury, during the long years, and troubles, and many changes, which have rolled over and through the Peninsula, since the Cardinal went to his rest. From the description given by Sr. Sabau, which is much too long for this place, it appears that the manuscripts now open to inspection in Madrid are, in any event, of extreme and curious value. It will be strange if some enterprising Biblical scholar should not undertake the revision of them, which the German Professor sought so unsuccessfully to make. On my way home, I gave to our intelligent countryman, Mr. Henry Stevens, whom I had the pleasure to know in London, a short memorandum of the manuscripts which Sr. Sabau enumerates. He requested it for publication in that very curious and useful periodical, "Notes and Queries." Whether it ever appeared, or the attention of those learned in such matters (which I do not pretend to be) was ever called to it, my hasty departure prevented me from knowing.

The reader, whose curiosity may induce him to turn to Sabau's Prescott, in relation to this matter, will find a good deal of unnecessary indignation displayed against the memory of the German Professor. I say the indignation is unnecessary, because, although the accusation which he makes is one of very grievous Vandalism, it can hardly be supposed that a man would travel from Germany to Spain, — and especially in those days before railroads, — for the pleasure of inventing and retailing a ridiculous story. The truth is, that Mr. Sabau, though a person of considerable ability and reputation, is not remarkable for the breadth of his views, as the notes to his translation will show. Jurisprudence has

obviously not been a "gladsome light," though it may have been a bright one, to him, for the tone of his writings, generally, is neither cheerful nor charitable. He qualifies the wish expressed by Mr. Prescott, in his Preface, for the "civil and religious liberty" of Spain, by a note, in which he distinguishes between freedom from such physical compulsion and persecution as the Inquisition enforced, and freedom in a general sense. The former he is willing to accept for his country, the latter he protests against. His comments upon other passages are in the same mediæval tone, and in some places, indeed, he has softened down the manly language of his author, until it no longer represents, in any way, his just and vigorous sentiments. It is true, that Sr. Sabau has not done this without notifying the reader, and assigning his reasons; but the liberty is unpardonable, nevertheless. A translator may controvert the text, as freely and as positively as he pleases, but to alter it is not one of his privileges. If the original is challenged, it should at least be permitted to speak for itself. Even in ordinary controversy, it would be held no small advantage to have the stating of your adversary's argument, as well as of your own reply to it. A translator has his original sufficiently in his power, at the best; for it is rarely a profitable business to one man's thoughts, that they should pass through the sieve of another man's mind. There is no propriety, therefore, in adding to a necessary evil.

XXV.

TAXES AND MODES OF COLLECTING THEM. — REFORMS IN TAXATION. — THE PROVINCIAL DEPUTATIONS AND AYUNTAMIENTOS. — GRIEVANCES AND ABUSES. — THE CUSTOMS. — LOW SALARIES. — GATE-MONEY. — TAX ON CONSUMPTION. — NATIONAL DEBT.

It is impossible to form even a proximate idea of the total amount which the Spanish people contribute to the support of government. The yearly estimates which the constitution requires to be presented to the Cortes contain, it is true, a detailed statement of the sources from which revenue is to be derived, and the objects of its application. But they are necessarily confined to the income and expenditures of the government, for national purposes, — leaving altogether out of consideration the large sums which are collected on provincial and municipal account. The comparative want of publicity in the levying and disbursement of these latter imposts of course leaves room for many abuses, so that, doubtless, the proportion which the minor, unreported taxes bear to the whole contributions

of the nation, is much larger than the ordinary course of such things would lead one to suppose.

Within a few years past, the system of taxation has been very much simplified. A number of special and onerous burdens — which had been imposed in particular emergencies of the state, or by occasional usurpations of the monarch, and had been made permanent, though the occasions or pretexts which produced them had been almost forgotten — have been swept away by the representatives of the people. Applying, as these did, to peculiar classes and property, they were necessarily even more odious than they were oppressive; and being, moreover, founded on mere prescription, in many of their details, they were frequently attended by extortion and injustice, for which there was no remedy. The present plan has, at all events, the merit of being, in the main, comprehensive and general, notwithstanding it gives cause for much complaint, in other particulars which will be noted.

The sources of revenue at this time are not numerous. They are principally regulated by the tax-laws of 1845 and 1847. The most important is the impost on real property, agriculture, and live stock (“*Inmuebles, cultivo, y ganaderia*”), which in 1850 was so levied as to give a net product of \$ 15,000,000. At the beginning of every year, a ratable proportion of the money called for by the budget which the Cortes may adopt, is assessed to each province. The duty of dividing the whole among the several municipalities, devolves upon the *Diputacion Provincial*, which is composed, in every province, of the *Jefe Politico* and

Intendente (or the officers who, under more recent legislation, may discharge their functions), and a certain number of Deputies, elected by a majority of those qualified to vote for members of the Cortes. The *Diputacion* is likewise clothed with the power of regulating the provincial taxes and assessments, — directing the internal affairs of the provinces, — managing their public works and property, with subjection to existing laws, — and proposing to the government, for its consideration, such matters of provincial interest and policy as the public good may from time to time suggest. The proper amount of taxes having been assessed to each municipality, the appointment among the individual contributors is made by the several *ayuntamientos*, and an equal number of the principal tax-payers themselves. The assessments are yearly. Real estate, when leased, is taxed according to its annual value to the proprietor. If unproductive, it contributes nothing. Farms, with their cattle and utensils, in the hands of the owner himself, are estimated by as close an approximation as possible to their actual, clear profits. The valuation is never arbitrary, when there are facts upon which it may be based, and indeed, so far as legislation may avail to such ends, the law provides, wisely and prudently, for the doing of justice in the assessments to both the state and the citizen. Complaints, nevertheless, as to the operation of the system, were frequent and serious, when I was in Spain, and they were repeated so often in the Cortes, by Deputies of character and moderation, as to be obviously founded on something more than the proverbial unpopularity of tax-laws throughout the world.

From the best information I could obtain, Sr. Bravo Murillo was certainly right, in saying that the amount of sixty millions of dollars was by no means larger than Spain could readily pay to the central government. The grievances, so often made the subject of remonstrance, arose from the distribution and collection of the taxes, and not from their amount. In spite of all statutory precautions, the assessments, I was informed, were very unequally and unfairly made in some of the provinces, and there existed no sufficient accessible remedy, even in cases of great hardship. But it was in the time and mode of their collection, that the public burdens were made to weigh most heavily. It was the interest of the officials to collect, if possible, by execution; the perquisites resulting to them in such case being proportionally very large. The result was, that, in seasons when the failure of any particular crop — perhaps the chief dependence of the agricultural year — would embarrass the farmers in particular districts, those districts would as certainly be the mark of the tax-gatherer's utmost extortion. The time within which execution might be levied, in case of non-payment, was entirely too short; the proceedings were arbitrary and summary in a high degree, and there was no provision for the redemption of the property sold, within a definite period, no matter how great might be the sacrifice in its sale. In a country like Spain, where — although there is comparatively little destitution — there is a very large portion of the rural population whose daily labor can produce but daily bread, it will be readily seen that the severe and stringent application of coercive measures must result often in absolute ruin. This

effect is the more likely to be general, when it is produced at all, from the fact, that, in many of the agricultural districts, the nature of the soil, the degree of its improvement, the staples and the modes and means of their cultivation and production, are so entirely identical, that one general cause — a drought, for example — will put it out of the power of all the small farmers, alike, to contribute any thing, for the time, to the expenses of the state.

Next to the tax of which I have spoken, the customs furnish the largest item of revenue. The anticipated receipts from that source, for 1850, were eight millions of dollars, an insignificant sum enough, in view of what might be obtained by a rational — one might almost say a sane — adjustment of the tariff on imports. Notwithstanding its insignificance, however, it was a considerable improvement on the past, — the result of the improved ideas of political economy which had for some time been prevailing at Madrid. It is certainly difficult to understand how men could be blind so long to the evils and errors of the prohibitory system, whose worst absurdities they were illustrating and developing daily. It is almost as singular, that a favorable change, when once begun, should advance so tardily. Nevertheless, it is satisfactory to know that the current has set at last in the right direction, and that the tendency of Spanish legislation is now as strong towards the removal of commercial restrictions, as the proper protection of the national interests will justify. I do not say that such is the present temper of the whole nation, or that the destruction of long-established monopolies and prejudices can be accomplished at once, and without

resistance ; but that the thinking men of all parties, at Madrid, seem to unite in pressing such modifications of the tariff, as will finally raise it to the most productive scale for the revenue, while they at the same time foster most effectively the great interests of commerce and manufactures. That such a result is not easily attained, the experience of the United States is most ample to show. It is to be hoped that the Spaniards will profit by it and by their own, so as to avoid, on the one hand, the building up or the maintenance of a system which has no support but legislation, and the disregard, on the other, of those suggestions, by which nature and the instincts and tendencies of a people point out to its government the policy and limits of protection.

It would be tedious and unnecessary to dwell upon all the other methods of obtaining revenue which prevail in Spain. They are such as the experience of most civilized nations has devised, and perhaps, on the whole, are as fair and productive in themselves as any general scheme can be made. Of the very large percentage which is paid for their collection, I have already had occasion to speak ; but although there is no evil connected with the revenue which it is more important to cure, there is perhaps none in Spain whose correction will be more difficult. It is not easy to persuade the public, anywhere, that any system can be economical, which involves the increase of salaries. Every one can perceive the difference between a small and a larger sum of money ; it is not every one who will appreciate the infinitely larger difference between the services of an efficient and honest officer, and those of

one who is willing to work at any price, for the sake of bread and of profiting by contingencies. There are always so many persons ready to serve the state cheaply, who have never been under an inquisition as idiots or sent to the penitentiary for crime, and who therefore, in intendment of law, are sensible and honest, that it is quite useless to assert that good men will not accept office at low rates of compensation. Demagogues will always be found to say that these excellent people can be had at minimum prices, and to prove, by addition or subtraction, the detriment which the commonwealth will suffer by rejecting their bids. By such and similar devices, the public are seduced from their propriety so far as to forget, in affairs of government, the principle so universal in private experience, — that a good thing is only to be had by paying for it. In Spain, the inferior officers of the revenue are wretchedly paid. To live by their salaries is out of the question, — they must of course live from their offices. They must accept bribes, to permit the violation of the laws, — they must oppress where they dare, and can make it profitable, — they must take their own share of what passes through their hands. The public can never know the extent to which this is done. If the revenue falls short, other reasons can be given for it, and the fallacy of those reasons cannot be demonstrated. While, therefore, the popularity-hunters in the Cortes can show in a moment the difference to the public between a salary of one *peseta* daily and a salary of two, the advocates of the more liberal system can only rely upon probabilities and inferences, which, strong as they may be, are yet not arithmetic. Thus it is, that, although every

man in Spain knows the existence of corruption in the fiscal department and throughout many of its minor details, it will be long before there will be moral courage enough in the legislature, with the cry of retrenchment ringing in its ears, to commence an economical reform, by a system of liberal compensation.

Perhaps the most odious of the Spanish taxes—certainly the most justly odious—is that called the *derecho de puertās*,—an *octroi*, or gate-duty, imitated from the French, and levied upon articles which are carried into the cities and certain authorized towns. Not the least among its evils are the large number of custom-house officers it requires, the frequent opportunities it affords for oppression and speculation, and the sort of *espionage* under which it places all travellers and carriers. But its principal vice is the restraint it puts upon the freedom of trade and intercourse between different parts of the country. No one can appreciate, without frequently observing, the infinite and petty delays and vexations to which it exposes the country people and small dealers, to whom time is of the utmost value, and upon whom it operates, perhaps, more severely in this regard, than in the mere amount of contribution which is exacted from them. It is really sad to see a line of industrious, poor fellows—who have travelled, from early dawn, to sell, perhaps, a donkey-load of charcoal—detained at the gates, as they often are, till the best hours of the morning have passed away; while the gentlemen of the customs—too few to discharge their duties promptly, or too idle to discharge them at all, except for a compensation—are quietly smoking their *cigarritos*, in shade or sunshine, according to the season.

The patience, however, is remarkable, with which the sufferers will endure all this, — too happy if they are not required to empty their panniers to the very bottom, so that the official eye may see, where the official hand has failed to discover, any contraband bottle of wine or *aguardiente*.

Connected with the gate-tax in its unpopularity is the *derecho de consumo*, or tax on consumption, which is levied upon all articles consumed in the cities and towns. It is the more objectionable, since it is regarded but as a duplicate of the *derecho de puertas*, — a doing over of what is justly considered bad enough when done once. The worst of both these impositions is, that they may be applied to the same articles of trade or consumption a dozen times, if the owner thinks proper, or finds it necessary, to give them so wide a circulation. An acquaintance from Malaga, who was sojourning in Madrid, told me one day that he had directed some fruits to be sent up from home, for his own use and to be presented to his friends in the capital. They had been produced on his own farm, upon which, and on its stock, he had paid direct taxes proportionate to its crops. They had been carried into Malaga, to be stored, and he had there paid the gate-tax and the tax on consumption. “I learned yesterday,” he added, “that they had arrived here, and when I had paid the charge of the *galera* for bringing them, — which was no trifle, — I was called on for the *derecho de puertas* and the *derecho de consumo* for Madrid. I have not made up my mind whether I shall not beg the *Señor carabinero* who has them in charge to favor me by eating them. *Y que le hagan buen provecho!* May they do him much good!”