The Polynesian.

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THE POLYNESIAN

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EDWIN O. HALL, EDITOR.

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One copy six months, " " 3 50
Single copies,..... 12½

Rates of Advertising.

One square, (16 lines) first insertion,.....$1 00
" " " each continuance,..... 25
Half " (8 lines or less) first insertion,..... 50
" " " " each continuance,..... 12½
Cards, Notices, &c., not exceeding one half square, by the year,.....5 00
Cards, Notices, etc., not exceeding one square.....8 00
Yearly advertising, not exceeding one half column,30 00
" " " " " column, ...60 00

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☞ Subscription to the Polynesian is payable INVARIABLY IN ADVANCE.

☞ No transient advertisements will be inserted, UNLESS PREPAID.

POLYNESIAN PRINTING OFFICE.

PLAIN AND FANCY

BOOK AND JOB PRINTING

—SUCH AS—

BOOKS, BILLS OF EXCHANGE, CATALOGUES, BILLS OF LADING, BILL HEADS, CONSULAR BLANKS, CIRCULARS, BLANK DEEDS, AUCTION BILLS, HAND BILLS, PAMPHLETS, SHOP BILLS, *VISITING, BUSINESS AND ADDRESS CARDS*

Executed with NEATNESS and DESPATCH, ON LIBERAL TERMS.

BUSINESS CARDS.

Importers & Commission Merchants.

B. F. SNOW,
Importer & General Commission Merchant.
Honolulu, Oahu, Hawaiian Islands.
☞ Bills of Exchange on Foreign Countries wanted.-35-tf.

ROBERT C. JANION,
Merchant and Commisson Agent,
Honolulu, Oahu, H. I. 35-tf

H. HACKFELD & CO.,
General Commission Agents and Ship Chandlers,
Honolulu, Oahu, H. I. 35-tf

J. C. SPALDING,
Commission Merchant and Importer.
Honolulu, Oahu, H. I.
Wanted, bills of Exchange on the U. S. and Europe. Consignments from abroad promptly attended to. Island produce of all kinds taken in Exchange for goods.-35-tf.

AHUE SW. AHPONG.
C. P. SAMSING & CO.,
Dealers in China Goods.
Honolulu, Oahu, H. I.
On hand and for sale, Sugar, Molasses, Tea and Coffee.-35-tf

L. B. SWAN, O. G. CLIFFORD.
SWAN & CLIFFORD.
Ship Chandlers and General Agents,
Honolulu, Oahu, S. I. 35-tf

W. AUSTIN, WM. BACLE
AUSTIN & BACLE,
Dealers in General Merchandise.
Honolulu, Oahu, S. I. 35-tf

PORTER, F. OGDEN.
PORTER & OGDEN,
Importers and Commission Merchants.
Honolulu, Oahu, S. I. 3 -tf

CHARLES BREWER,
Commission Merchant,
Boston, U. S.
☞ Refer to MARRE, ANTHON & Co. and R. W. WOOD.-35-tf

C. BREWER 2d,
General Commission Merchant.
Honolulu, Oahu, S. I.
Money advanced on favorable terms for Bills of Exchange on the United States, England, or France.-35-tf

THOS. SPENCER,
Ship Chandler and Commission Merchant.
Honolulu, Oahu, S. I.
Ships supplied with refreshments, provisions, &c. at the shortest notice, on reasonable terms. WHALERS BILLS WANTED.-35-tf

W. A. ALDRICH, C. R. BISHOP.
ALDRICH & BISHOP.
Importers and Dealers in General Merchandise.
Honolulu, Oahu, S. I.
Island Produce bought and sold. Agents for the sale of the products of the Lihue Plantation.-35-tf

SAM'L N CASTLE, AMOS S. COOKE.
CASTLE & COOKE,
Importers and Wholesale and Retail Dealers in General Merchandise,
At the old stand, corner of King and School streets, near the large Stone Church.—Also, at the New Store, corner of King and Bethel streets, near the Seamen's Chapel.-35-tf

L. COADY, J. C. BULLIONS.
R. COADY & CO.,
Ship Chandlers & Commission Merchants.
Honolulu, Oahu, S. I.
Ships supplied with refreshments, provisions, &c., at the shortest notice, on reasonable terms. N. B.—Wanted, whalers' bills on the U. S. or Europe, for which money will be advanced on favorable terms. 35-tf

HENRY ROBINSON HENRY RHODES.
ROBINSON & RHODES,
Importers, and Wholesale Dealers in Wines, Liquors, Cigars, &c.
R. & R. intend keeping a large and well assorted stock of the best quality at the lowest possible prices, and for this purpose Mr Rhodes will remain in San Francisco for a considerable period to select, with his well known good taste and judgment, the best that market affords, previous to his visiting England to make permanent arrangements for future supplies.-35-tf

S. MITCHELL, CAPT. NATH'L FALES JR.
MITCHELL & FALES,
Successors to Lewis & Co., Ship Chandlers,
Honolulu, Oahu, S. I. 35-tf

E. VON HOLT. C. TH. HEUCK.
Von HOLT & HEUCK,
General Commission Merchants.
Honolulu, Oahu, S. I. 35-tf

J. T. WATERHOUSE,
Commission Merchant and General Dealer in Merchandise, Wholesale and Retail.
Honolulu, Oahu, S. I. 35-t

P. MICHEL,
Dealer in General Merchandise.
Honolulu, Oahu, S. I.
At the French Store corner of Nuuanu and Marine st.-35-tf

PIERCE HEGARTY,
Wholesale and General Commission Merchant.
Honolulu, Oahu, S. I.
N. B. Money advanced on vessels bound to the Colonies or N. S. W., and on Goods consigned to JOHN RICKARDS ESQ., Pitt St., Sydney.-35-tf

O. H. GULICK, A. E. CLARK.
GULICK & CLARK,
Importers and Commission Merchants,
King st., Honolulu, Oahu, S. I. 35-tf

FLORENS STAPENHORST,
General Agency and Commission Business.
REFERENCES.
Messrs. D. H. Watjen & Co., Bremen.
Messrs. Meyer & Stucken, } New York.
Messrs. Oelrichs & Co. }
John A. Parker, Esq., } New Bedford.
George Hussey, Esq., }
tf-35

BUSINESS CARDS.

WHOLESALE & RETAIL.

GUST. C. MELCHER, GUST. REINERS.
MELCHERS & CO.,
Commission Merchants and Ship Chandlers,
Honolulu, Oahu, S. I.
Stone Store, corner of Kaahumanu and Merchant sts. Money advanced on favorable terms for Whaler's Bills on the United States and Europe. 35-tf

RICE & CO.,
Auction and Commission Merchants.
Honolulu, Oahu, S. I.
☞ JOHN F. COLBURN, Auctioneer.-35-tf

Wm. DICKSON,
Importer and Commission Agent,
Honolulu, Oahu, S. I. 35-tf

FELDHEIM & CO.,
Importers and Commission Merchants,
Merchant st., Honolulu, Oahu, S. I. 35-tf

WILLIAM BOWDEN,
Ship Broker and General Agent.
Honolulu, Fort St. tf-2

C. T. AVERBERG & Co.,
Merchants and Commission Agents,
Corner of King and Maunakea Sts. tf-1

VINCENT GRENIER,
Importer & Commission Merchant.
Nuuanu Street, Honolulu.
VINCENT GRENIER, Proprietor, Bordeaux. J. J. CARANAVE, Agent, Honolulu.

B. PITMAN.
Ship Chandler and Dealer in General Merchandise.
Byron's Bay, Hilo, Hawaii.
Ships supplied with general Recruits, Wood, &c., at the shortest notice, and most reasonable terms in exchange for bills or goods adapted to the market. Wanted, Whaler's bills on the United States or Europe, far which money will be advanced on favorable terms. N. B.—Storage for 3 or 4000 barrels taken at customary rates.-35-tf

G. D. GILMAN, CAPT F. C. SMITH.
GILMAN & SMITH,
Ship Chandlers and General Agents.
Lahaina, Maui, S. I.
Ships supplied with RECRUITS, STORAGE, and MONEY.-35-tf

B. F. BOLLES, S. HOFFMEYER.
B. F. BOLLES & CO.
Commission Merchants, Ship Chandlers and General Agents,
Lahaina, Maui, H. I.
Ships furnished with recruits. Whaler's Bills wanted on the U. S. and Europe. STORAGE.-35-tf

J. WORTH,
Dealer in General Merchandise,
Hilo, Hawaii.
Ships supplied with Recruits at the shortest notice, on reasonable terms. Bills of Exchange wanted. tf-5

C. H. NICHOLSON,
Merchant Tailor.
[Establishment opposite Seamen's Chapel,]
Honolulu, Oahu, H. I.
A large assortment of Broadcloths, Cassimeres and Linen Drillings, constantly for sale. Garments made at short notice, in latest fashion. 35-tf

LAFRENZ & FISCHER,
Cabinet Makers and French Polishers.
Honolulu, Oahu, S. I. 35-tf

S. JOHNSON,
House Carpenter, &c.
Fort st., Honolulu, Oahu, S. I.
Next door to Mr. Marshal's Cooperage. All orders punctually attended to, and jobbing done on reasonable terms. Plans and Specifications drawn to order. Doors and Sashes constantly on hand.-35-tf

ROBINSON & ELDRIDGE,
House, Sign and Coach Painters,
At the Old Stand, Nuuanu street. 3-3m

J. FOX'S
Bakery and Grocery Store,
Honolulu, Oahu, S. I.
Nuuanu street, between Chaplain and Hotel streets.-35-tf

T. MOSSMAN, T. MOSSMAN JR.
MOSSMAN & SON,
Bakers, Grocers and Dealers in Dry Goods.
Nuuanu St., Honolulu, Oahu, S. I. 35-tf

C. A. TANER,
Sail Maker, Honolulu, Oahu, S. I.
Has constantly on hand and for sale, hemp and cotton Canvass, Duck, Rigging, Patent Blocks, Needles, Old Sails and everything appertaining to the trade. Orders promptly attended to, and executed with quick despatch.

DANIEL JANNER'S
Restaurant Republic,
Meals at all hours, and with the best the market affords Mauna Kea street, 1 door below Liberty Hall.-35-tf

D. N. FLITNER,
Continues to repair Chronometers, at the old stand: accurate rates determined by observations of the sun and stars, with a transit instrument made by Roskell, Liverpool. Particular attention given to fine watch repairing. Sextant and Quadrant glasses silvered and adjusted.-35-tf

J. H. WOOD,
Boot and Shoe Manufacturer, Shoe and Leather Dealer.
Honolulu, Oahu, S. I.
At the Brick Shoe Store, corner of Fort and Merchant sts.-35-t

C. H. LEWERS,
House Carpenter, & Joiner,
Fort st., Honolulu, Oahu, S. I.
On the premises adjoining the French Hotel. All orders punctually attended to and jobbing done on reasonable terms. Plans and Specifications drawn to order.-35-tf

STUART & RAHE,
Cabinet Makers and Turners,
Honolulu, Oahu, S. I.
☞ Successors to R. A. S. Wood, on Hotel street.-35-tf

G. RISELY, B. F. HARDER.
GEO. RISELY & CO.,
Butchers and Sausage Makers,
Honolulu, Oahu, S. I.
Would respectfully inform the Residents and Ship Masters that they can be supplied with the best Beef, Pork and Mutton at their establishment, the Rose Cottage Market also at the New Market, at the very lowest prices. Families, Hotels and Boarding Houses can be supplied at any time of day with the best Sausages, Pork &c. Vessels supplied with Corned Beef and Live Stock on the shortest notice.-35-tf

HENRY SMITH,
Blacksmith, Honolulu,
Oahu, S. I.
For Sale, two new hand-carts and one Carriage with double harness complete.-35-tf

H. F. ELMORE,
Carriage Trimmer, Harness Maker, and Saddler,
Honolulu, Oahu, S. I.
Carriages re-covered. All work done with promptness, in a workmanlike manner, and on reasonable terms. Corner of Fort and Merchant sts, adjoining the Brick Shoe Store.-35-tf

JOHN FEY'S
Hat and Cap Establishment,
Honolulu, Oahu, S. I.,
Late of San Francisco, would respectfully inform the residents and visiters of Honolulu that he has opened a Hat establishment in Nuuanu st., one door above J. Fox's Bakery and Grocery Store, where may be found an assortment of fashionable hats.-1y-25.

JOHN G. LEWIS,
Real Estate Broker and General Agent,
Honolulu, Oahu, H. I.
N. B. Sale and Transfer of vessels attended to, and Money advanced on Bottomry. Exchange on the U. S. bought and sold at the lowest rates. Money received on deposit. Office over the New Post Office, in the Honolulu House, Merchant street. Refers to—
JAMES HUNNEWELL, Esq., Com. Wharf, Boston, U. S.
G. B. POST & Co., San Francisco.
SAMUEL LONSBURY, No 2 Dey street, New York.-tf-

BUSINESS CARDS.

PHYSICIANS.

GEO. A. LATHROP,
Physician and Surgeon,
Honolulu, Oahu, S. I,
Office at the Market Drug Store. Residence corner of Fort and Beretania sts., next above the Catholic Church.—Langherne, Druggist, wharf street, next door above Spencer's Store.

G. P. JUDD, M. D.,
Physician and Surgeon,
Honolulu, Oahu, S. I.
At the Office formerly occupied by Dr. Ford, in Kaahumanu street. Office open from 9 A. M. to 4 P. M.-35-tf

S. PORTER FORD,
Surgeon and Physician,
Kaahumanu st., Honolulu, Oahu, S. I.
N. B.—Particular attention given to the treatment of diseases of the eye and ear.-35-tf

C. H. WETMORE,
Physician and Surgeon,
Hilo, Hawaii S. I.
N. B. Medecine Chests replenished on reasonable terms.-35-tf

DR. Ch. Fr. BERG,
Physician and Surgeon.
Honolulu, Oahu, S. I.
☞ Office in Queen street.-39-tf

J. O'BRIEN,
Physician and Surgeon,
Late of Baltimore, U. S.,
Respectfully offers his services to the citizens of Honolulu and vicinity, in the various branches of his profession. With industry, an unsullied reputation, together with twenty three years experience in the profession, he feels emboldened to offer to a kind and discerning public. Office in Wyllie's Row, Nuuanu street.-36-tf

E. S. RUGGLES. A. G. THURSTON.
RUGGLES & CO.,
Drug Store and Dispensary,
Corner of Kaahumanu and Merchant streets. Open at all hours of the day and night. Prescriptions carefully compounded. tf-44

AUCTIONEERS.

M. C. MONSARRAT,
Auctioneer, Honolulu,
Oahu, S. I. 35-tf

G. D. GILMAN,
Auctioneer, Lahaina,
Maui, S. I. 41-tf

UNDERWRITERS.

WM. B. RICE,
Underwriter's Agency, at Rice & Co's.,
Honolulu, Oahu, S. I.,
Having been appointed Agent for the Underwriters in Boston, U. S. A., hereby gives notice that he will be at all times ready to transact any business connected with this department. Masters of vessels will confer a favor by giving early information of any marine losses or disasters occurring in this vicinity, or elsewhere in the Pacific 35-tf

HENRY A. NEILSON,
Agent of the N. Y. Board of Underwriters
[Office at the counting room of Rice & Co]
Honolulu, Oahu, S. I.
Masters of vessels and others will confer a favor by giving early information of any marine losses or disasters occurring in the vicinity of the Hawaiian Islands, or elsewhere in the Pacific.-35-tf

COOPERAGE.

FRANCIS D. SWAIN, CHAS. H. BUTLER.
SWAIN & BUTLER,
Coopers, Honolulu, Oahu, S. I.,
Having formed a copartnership under the style of Swain and Butler, have taken the shop recently occupied by J. C. Walters, and intend carrying on the Coopering Business in all its various branches. Hoping by strict attention to merit a share of the public patronage. On hand and for sale, 2000 bbls casks, barrels, buckets, tubs, shower bath and bathing tubs.-37-tf

J. A. BURDICK,
Cooper, Honolulu, Oahu, S. I.,
Having taken the premises formerly occupied by W. Vincent, Hotel st., near Mauna Kea st. will continue to carry on the cooper's business in all its branches at the above mentioned place where he hopes that those of his friends who have hitherto afforded him a liberal patronage will not fail to give him a call. N. B. 1,500 bbls water casks on hand and for sale on liberal terms.

C. H. MARSHALL,
Cooper, Honolulu, Oahu, S. I.,
Has removed his shop to the yard in rear of the store formerly occupied by Punchard & Co., and would respectfully inform the public that he is now prepared to execute any orders in the cooperage line, at the shortest notice and on the most reasonable terms. Tubs, shower baths, and work of every description made to order.-35-tf

ATTORNEYS.

F. BAKER,
Attorney at Law,
Hilo, Hawaii,
Will practice in the various the Courts of Islands, and solicits collections and other business. Refer to Hon. W. L. Lee and W. Newcomb, M. D., Honolulu, and Judge Masters, Lahaina, Maui.-6m

J. LIPPITT,
Attorney at Law,
Lahaina, Maui, S. I. 35-tf

J. D. BLAIR,
Attorney at Law,
Will practice in the various Courts at Honolulu, and in the Circuit Court at Lahaina, he will also prosecute claims before the Land Commission, and act as agent for the collection of debts and the purchase and sale of real estate. Conveyancing and the examination of title deeds promptly attended to. Office in French's building.-35-tf

J. E. CHAMBERLAIN,
Attorney at Law.
Office in the Honolulu House.
49-tf.

WM. WEBSTER,
Land Agent to His Majesty.
Office in the King's Garden, Beritania Street. tf-4

SAN FRANCISCO NOTICES.

BURGESS, GILBERT & STILL,
Wholesale, Retail Booksellers and Stationers,
San Francisco, Cal.
And Agents for American and Foreign Magazines and News papers. No. 126 Commercial street. 35-t

STEWART A. SMITH, EDMUND SMITH.
SMITH, BROTHER & CO.,
(LATE PROBST, SMITH & CO.)
Commission Merchants,
San Francisco, Cal.
Exchange on Messrs. Grunnell, Minturn & Co., A. C. Rossier & Co., New York. W. Weld & Co. Boston. F. Huth & Co., London.-35-tf

WELLS, FARGO & CO.,
Bankers, Commission Agents and Expres Forwarders,
San Francisco, California.
MITCHELL & FALES, agents in Honolulu for the above firm will forward to San Francisco, by Express, all package parcels or letters for delivery in any part of the United States, Canada, or Europe. tf—47

MORT & OPPENHEIM,
Commission Merchants.
Sydney, N. S. W. 35-tf

The Polynesian.

DEPARTMENT OF FINANCE, June 1st, 1854.

Nobles and Representatives:

I have the honor to present you herewith, an Act to provide revenue from imports, and to change and modify existing laws imposing duties on imports.

In my annual report I presented in a succinct form the general principles on which it is framed.

By the existing laws, there was collected on Spirits, Wines, &c., for the year 1853, - - - -	$72,631 00
By the Bill proposed, there would be collected on the same quantity, - - - - -	43,946 69
Making a difference of -	$28,684 31
On other goods, wares and merchandise, by the existing laws there was collected - -	57,379 72
By the proposed law there would be collected on the same value, - - - -	116,091 98
Making a difference of -	$58,712 26
Less difference on spirits, wines, &c., - - -	28,684 31
	$30,027 95
So that the proposed bill will produce more than the existing laws, by - - - - -	$30 027 95

The amount of goods, (as per schedule of the Collector General herewith annexed), imported last year, which would pay a duty of 15 per cent, under the proposed bill was $315,656 55—15 pr ct. $47,348 48
10 per ct. 544,331 57 10 " " 54,433 15
5 " " 286,207 04 5 " " 14,310 35

$1,146,195 16
free goods, 20,102 48

Total $1,166,297 64
Amount of duties as per Bill proposed,- - - - $116,091 98

You will permit me to urge the importance of this Bill on your attention, both in a fiscal and political view. It will produce an amount of duty larger than that collected by the existing laws, which will be useful in extending improvements from year to year, and which are so necessary to the business of the Islands. The amount, too, is so limited as not in any degree to embarrass trade. The rate of duty by this bill is much less than that in most countries, while, at the same time, their real estate is often heavily burthened with taxation. There can be no doubt that the temptation to smuggling, so far as liquors are concerned will be lessened, and I am fully satisfied that the reduction proposed will not increase the consumption.—This will fully appear on examination of the statistics bearing on the question. The duty is still very high in comparison with that of any other country.

The Bill will facilitate, as I believe, the negotiation of new treaty stipulations by which our legislation can be free and national, until which we are not a free and independent government.

I respectfully refer you to my annual report for a more full exposition of the principles which governed me in the formation of this Bill.

ELISHA H. ALLEN.

AN ACT

TO PROVIDE REVENUE FROM IMPORTS, AND TO CHANGE AND MODIFY EXISTING LAWS IMPOSING DUTIES ON IMPORTS.

Be it Enacted by the King, the Nobles and Representatives of the Hawaiian Islands, in Legislative Council Assembled:

That, in lieu of the duties imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected and paid on the goods, wares and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty, that is to say,

On spirits, liqueurs, cordials, &c., mentioned in Schedule A, of the strength of proof—three dollars per gallon, and so in proportion for any greater or less strength.

On wines mentioned in Schedule B, a duty of one dollar per gallon.

On goods, wares and merchandise mentioned in Schedule C, a duty of fifteen per centum ad valorem.

On goods, wares and merchandise mentioned in Schedule D, a duty of ten per cent. ad valorem.

On good, wares and merchandise mentioned in Schedule E, a duty of five per centum ad valorem.

SEC. 2. *And be it further Enacted,* That the goods wares and merchandise mentioned in Schedule F, shall be exempt from duty.

SEC. 3. *And be it further Enacted,* That there shall be levied, collected and paid on all goods, wares and merchandise imported from foreign countries, and not specially provided for in this Act, a duty of ten per centum ad valorem.

SEC. 4. *And be it further Enacted,* That in all cases in which the invoice or entry shall not contain the weight or quantity or measure of goods, wares or merchandise, now weighed or measured or guaged, the same shall be weighed, guaged or measured, at the expense of the owner or consignee.

SEC. 5. *And be it further Enacted,* That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on entry of the same to make such addition in the entry to the cost or value given in the invoice, as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be, and to add hereto all costs and charges which, under existing laws would form part of the true value at the port where the same may be entered, on which the duties should be assessed. And it shall be the duty of the Collector, within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected and paid a duty of twenty per centum ad valorem on such appraised value. Provided, nevertheless, that under no circumstances shall the duty be assessed upon an amount less than the invoice value.

SEC. 6. All laws or parts of laws inconsistent with this Act shall be and the same are hereby repealed.

SEC. 7. This Act shall take effect in twelve months from and after the day of its publication in the Polynesian newspaper, provided that it is not in violation of any treaty existing at that time.

SCHEDULE A.

Spirits or strong waters of strength of proof by Gay Lussac's Alcometre, and so in proportion for any greater or less strength, viz: brandy, gin, rum, whiskey, alcohol and all other spirits, $3 per gallon; and all spirits, liqueurs, cordials, brandied fruits or strong water respectively, sweetened or mixed with any other articles, of the strength of proof, by Gay Lussac's Alcometre, and so in proportion for any greater or less strength, $3 per gallon.

SCHEDULE B.

Port, Sherry, Madeira and other wines, containing over 18 per centum and under 30 per centum of alcohol, $1 per gallon.

SCHEDULE C.

Fire-arms and side-arms of every description; laces, braids and insertings of cotton or silk; manufactures of goat's or mohair not otherwise provided for; lasting, cambric, damask, drapery, moreen, paramattas, silk velvet, silks and satins and manufactures of silk or of which silk shall be a component part; grasscloth, pina goods, corn, wheat, rye, barley and other grain, and the manufactures thereof; bread, beans, peas, musical instruments of all kinds, crockery, billiard tables, fruits and vegetables of all kinds not otherwise provided for, carpets, oil and floor cloth, gloves, lacquered, plated, silver and glass ware, manufactures of papier mache, tobacco and all manufactures of tobacco, comfits, sweet-meats or fruits preserved in sugar or syrup, and confectionary of all kinds; powder, shot, percussion caps, saltpetre, soda, essences not otherwise provided for, regalia, gold-leaf, hair-cloth, ten-pin balls, cassia, cloves, nutmegs and spices of all kinds, card-cases, pocket-books, shell boxes and souvenirs, and all similar articles of whatever materials composed; combs of all kinds, coral manufactures, crayons, dolls and toys of all kinds, fans and feathers, and artificial flowers of whatever material; manufactures of ebony, mahogany, rosewood, satin or camphor wood; manufactures of pearl, bone, horn, ivory or vegetable ivory, and all other kinds of fancy articles of a similar kind; Daguerreotype stock, arrow-root, sago, tapioca, perfumes, tinctures, pastes, extracts and cosmetics used for the toilet, bay-rum, tea, coffee, chocolate, cocoa, crackers, salt, sugar of all kinds and syrups of sugar, sardines and all fish in oils, molasses, starch, gros de Naples, helventine, jewelry of all kinds, bracelets, guards and chains, of hair; beads of all kinds, ornaments, watches and parts of watches, circus and theatrical wardrobes, and all articles used for scenic representation or public exhibition, lacquered furniture, walking-sticks or canes, paintings and engravings, whether framed or otherwise, claret, hock, champagne and all other light wines containing not over 18 per cent. of alcohol, cider, champagne cider, perry, ale, beer, porter, and all other beverages containing alcohol.

SCHEDULE D.

Iron or steel, axes, hatchets, ballast, buoys, windlass-nippers, trypots, whale and seal irons, anchors, stoves lances and bomb-lances, hand-cuffs, tacks, trace-chains, iron pipe, wire-cloth, manufactures of wool, linen and cotton not otherwise provided for; beef and pork tongues, hams, lard, game and vegetables enclosed in sealed cans or otherwise, butter, cheese, leather and manufactures of leather, hides, fish—fresh, salted, dried, smoked or pickled; doors and sashes, house-frames, bunting, Britannia, hard, hollow, tin, zinc and wooded ware not otherwise provided for; clothing, ready made, and wearing apparel of every description; hats, caps, bonnets, hose not otherwise provided for; blacking, corks, composition, copper, tin, zinc and yellow metal not otherwise provided for, and nails of the same; cordage cambooses, chronometers, davits, ship's tackle and stores not otherwise provided for; oars, twine, tarred paper, candles, camphine and burning fluids of every description not otherwise provided for; pitch, tar, resin, lamps, lanterns, scales, pumps, carriages, and parts of carriages, wagons, carts, whips, wheels, spurs, yokes, safes, vaults, trunks not otherwise provided for; vinegar, wax, sperm, whale, seal, porpoise and blackfish oil, neatsfoot and cocoanut oils, marbles, sheet lead, lead-pipe, lines, nets, grind stones, glass, hops, live stock not otherwise enumerated; slates, solder, sand-paper, spy-glasses and telescopes, cutlery of all kinds, Orleans, Alpacca, Alepine, barage, balzorine, manufactures of worsted or Cashmere, or of which they shall be a component part, not otherwise provided for; brooms and brushes of all kinds, furniture and upholstery not otherwise provided for, clocks and parts of clocks, belts, shawls not otherwise provided for; paper-hangings, matting, soda-fountains, honey, medicinal drugs, roots and leaves, and medicinal preparations not otherwise provided for; surgical instruments.

SCHEDULE E.

Blacksmith's, Caulker's, Cooper's, Carpenter's, Shoemaker's, Machinist's and Turner's tools; chain-cable, nails, rivets and spikes of iron of all kinds, iron hoops, manufactures of cotton not otherwise provided for, flannel of whatever material, blankets of all kinds, Coburgs, crash, duck and canvass, Osnaburgs, boats, lumber, hewed, sawed and rough; casks and barrels, staves, books, printed and blank; stationery and paper of all kinds not otherwise provided for, brick, cement and building materials of all kinds; bags and bagging, furnaces, monuments, spars, walrus-teeth, paints of all kinds, turpentine, linseed and other oils used in painting, varnish, putty, soap, rice and paddy, thread not otherwise provided for, hydraulic rams, wood, coal, ice.

SCHEDULE F.

Trees, shrubs, bulbs, plants roots and seeds for planting and sowing not otherwise provided for; machinery of all kinds, steam engines, mills, coffee-cleaners, rice-hullers, plows, hoes, and other instruments of husbandry imported by any agriculturist or body of agriculturists, and not intended for sale; animals for improving the breed in this Kingdom, all produce of Hawaiian fisheries, professional books, instruments, implements and tools of trade, old and in use of persons arriving from abroad, and not intended for any other person or for sale; goods, wares and merchandise exported to a foreign country and bought back in the same condition as when exported, upon which no drawback has been allowed; household effects and wearing apparrel and other personal effects in use, not merchandise.

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REPORT.

The Committee on Education ask lease to report as follows upon the petition of sundry inhabitants of Honolulu and others, praying that the Legislature will not approve of the suggestion contained in the annual report of the Minister of Public Instruction, to the effect that the time has arrived when it will be advisable to organize the free schools according to the territorial limits as the statute provides. So many as will afford the means of elementary instruction to all the children without any regard to any religious sect whatever.

The approval of the Legislature is not needed to enable the Minister to organize the schools according to the above suggestion. In the second act Kamehameha III., part IV. Chap. 3, Sec. 2, it is enacted that: "The Minister of Public Instruction shall recommend to His Majesty in Privy Council for appointment, a general Superintendent of schools of good morals in each of the districts in the last preceding section specified, who may with the approbation of said Minister, appoint proper sub-agents under them for the minor divisions into which the said general Superintendent, with the approbation of the Minister of Public Instruction, are hereby authorized to arrange such districts, either by the observance of geographical lines, or otherwise as may appear to them most expedient: providing always, that in arranging said districts, and in appointing such sub-agents, the Minister of Public Instruction shall see that the wishes, opinions and convenience of a major part in number of the parents, adopters and guardians of children interested in the school are consulted so far as a due regard to economy and propriety will allow; and for that purpose it shall be his duty to receive and consider the petitions addressed to him through his general Superintendents."

In accordance with the above law the Minister of Public Instruction authorized the present organization of the schools, which allows to each of the two denominations of Catholics and Protestants, a separate school maintenance whenever fifteen scholars could be collected.

In accordance with the same law, the Minister now proposes a new organization, which, instead of allowing a separate school maintenance to each denomination, provides for the sub division of the districts in accordance with territorial limits and the establishment of mixed schools from which all sectarian instruction shall be carefully excluded.

While the law remains unchanged the Legislature has no right to interfere with the Minister in his action under it.

The question to be answered is, therefore, ought the Legislature to enact a statute requiring the Minister to continue the present system of organizing the schools, and to extend that system to meet the claims of the Mormons, and of each new sect that may spring up in the land? Your Committee think not. They would allow the Minister of Public Instruction proper discretion in regard to the continuance of the schools now existing, according to their present mode of organization; but they would at the same time distinctly declare their opinion that the laws ought not to recognize any sectarian divisions in the public schools, and they would respectfully advise that in future such distinctions should not be regarded in any new organization of the free schools that circumstances may make expedient.

The object for which Government schools were established was the instruction of the people in those branches of education that shall fit them to understand the construction and laws of the land, and to bear their share in the administration of Government, as well as to attain success in life.

The very existence of a Constitutional Government depends upon the enlightenment of the people. It is right therefore, that the whole nation should be taxed to furnish the means of instruction, quite as much as that it should be taxed to furnish the means of physical defence. We have more to fear from the ignorance of our own people than from the violence of strangers.

It is right that the Government should prescribe the mode in which the schools shall be conducted, though it might not adopt a course oppressive to the conscience of any. It is a right, farther, that the Government should compel the attendance in the schools, of all children whose parents do not furnish the means of education elsewhere.

This Government and people are poor. It is evident that with their best exertions they cannot furnish the most desirable means of education to all. They must make the best possible use of the funds at their disposal. To scatter these among many small schools would be to squander them, for the expenses of sustaining a small school and a large one are about the same. Yet the funds must be thus scattered, if we recognize the right of sect to a separate school maintenance.

It is said by the petitioners that the consciences of parents are oppressed by requiring them to send their children to schools where their peculiar religious views are not taught, and that such oppression is in violation of Article 2nd, of the Constitution granted by the King on the 14th of June, 1852. That article declares that "All men are free to worship God according to the dictates of their own consciences, but this sacred privilege hereby secured, shall not be so constituted as to justify acts of licentiousness, or practices inconsistent with the peace and safety of the Kingdom."

The letter of this article 2nd does not surely apply here; for according to the showing of the complainants, the worship of God does not enter at all into the scope of the proposed school. Granting however, the general principle that the law ought not to oppress the consciences of any, the Committee are yet of opinion that no conscience would be oppressed in this matter if the schools were really insectarian.

The system proposed does not prohibit parents