

2. *Jack-fruit Trees.*

Stem of 6 *ham* in circumference, at the height of 2 *sok* from the ground, or from that size and upwards, pay per 15 trees 1 fuang.

3. *Bread-fruit Trees.*

Are assessed at the same rate as Jack-fruit trees.

4. *Mak Fai Trees.*

Stem of 4 *ham* in circumference, at the height of 2 *sok* from the ground, or from that size and upwards, pay per 12 trees 1 fuang.

5. *Guava Trees.*

Stem of 2 *ham* in circumference, at the height of 1 *kub* from the ground, or from that size and upwards, pay per 12 trees 1 fuang.

6. *Saton Trees.*

Stem of 6 *ham* in circumference, at the height of 2 *sok* from the ground, or from that size and upwards, pay per 5 trees 1 Fuang.

7. *Rambutan Trees.*

Stem of 4 *ham* in circumference at the height of 2 *sok* from the ground, or from that size and upwards, pay per 5 trees 1 fuang.

8. *Pine Apples.*

Pay per 1000 plants 1 salung 1 fuang.

SECTION III.—The following six kinds of fruit trees, when planted in trenched or untrenched lands, or in any other manner than as plantations subject to the long assessment, described in Section I, are assessed annually at the under-mentioned rates :

Mangoes	1 fuang per tree.
Tamarinds	1 do. per 2 trees.
Custard Apples	1 do. per 20 do.
Plantains	1 do. per 50 roots.
Siri Vines (trained on poles)	1 do. per 12 vines.
Pepper Vines	1 do. per 12 do.

SECTION IV.—Trenched or raised lands planted with annuals of all sorts, pay a land tax of one salung and one fuang per *rai* for each crop.

An annual fee of three salungs and one fuang is also charged by the *nairowang* (or local tax collector) for each lot or holding of trenched land for which an official title or certificate of tenure has been taken out.

When held under the long assessment and planted with the eight sorts of fruit-trees described in Section I, the annual fee paid to the *nairowang* for each lot or holding of trenched lands for which an official title or certificate of tenure has been taken out, is two salungs.

SECTION V.—Untrenched or low lands, planted with annuals of all sorts, pay a land-tax of one salung and one fuang per *rai*, for each crop.

No land-tax is levied on these lands if left uncultivated.

Sixty cowries per tical are levied as expenses of testing the quality of the silver on all sums paid as taxes under the long assessment. Taxes paid under the annual assessment are exempted from this charge.

Lands having once paid a tax according to one or other of the above-mentioned rates, are entirely free from all other taxes or charges.

(L.S.) HARRY S. PARKES.

(Signatures and seals of the five Royal Commissioners.)

CUSTOM-HOUSE REGULATIONS.

1. A Custom-house is to be built at Bangkok, near to the anchorage, and officers must be in attendance there between 9 A.M. and 3 P.M. The business of the Custom-house must be carried on between those hours. The tide-waiters, required to superintend the landing or shipment of goods, will remain in waiting for that purpose, from daylight until dark.

2. Subordinate Custom-house officers shall be appointed to each ship, their number shall not be limited, and they may remain on board the vessel or in boats alongside. The Custom-house officers appointed to the vessels outside the bar will have the option of residing on board the ships, or of accompanying the cargo-boats on their passage to and fro.

3. The landing, shipment, or transshipment of goods may be carried on only between sunrise and sunset.

4. All cargo landed or shipped shall be examined and passed by the Custom-house officers within twelve hours of daylight after the receipt at the Custom-house of the proper application. The manner in which such application and examination is to be made shall be settled by the Consul and the Superintendent of Customs.

5. Duties may be paid by British merchants in ticals, foreign coin, or bullion, the relative values of which will be settled by the Consul and the proper Siamese officers. The Siamese will appoint whomsoever they may please to receive payment of the duties.

6. The Receiver of duties may take from the merchants two salungs per catty of eighty ticals for testing the money paid to him as duties, and for each stamped receipt given by him for duties he may charge six salungs.

7. Both the Superintendent of Customs and the British Consul shall be provided with sealed sets of balance yards, money weights, and measures, which may be referred to in the event of any difference arising with the merchants as to the weight or dimensions of money or goods.

(L.S.) HARRY S. PARKES.

(Signatures and seals of the five Royal Commissioners.)

Treaty of 1826, referred to in the Agreement of May 13, 1856.

THE powerful Lord, who is in possession of every good, and every dignity, the God Boodh, who dwells over every head in the city of the sacred and great kingdom of Si-a-yoo-tha-yä (titles of the King of Siam). Incomprehensible to the head and brain, the sacred beauty of the royal palace, serene and infallible there (titles of the Wang-na, or second King of Siam), have bestowed their commands upon the heads of their Excellencies, the ministers of high rank, belonging to the sacred and great kingdom of Si-a-yoo-tha-yä, to assemble and frame a treaty with Captain Henry Burney, the English Envoy, on the part of the English government, the Honourable East India Company, who govern the countries in India belonging to the English under the authority of the king and parliament of England; and the Right Honourable Lord Amherst, Governor of Bengal, and other English officers of high rank, have deputed Captain Burney, as an Envoy to represent them, and to frame a Treaty with their Excellencies, the ministers of high rank belonging to the sacred and great kingdom of Si-a-yoo-tha-yä, in view that