



No. 45.—AN INGENIOUS DEVICE.

THE toll for a wheelbarrow going over one of the bridges in the foreign settlement being 18 cash (about $\frac{3}{4}$ d.), while a coolie carrying a burden passes for 4 cash, barrow drivers upon arriving at the gate take their barrows to pieces, and thus transforming them into simple "burdens"

avoid the additional impost. The notion is not a bad one. It combines simplicity with ingenuity, and is especially to be commended as a novel means of evading an unpopular tax.