

vexatious interference, they will hardly discover the benefit of a change to British masters.

Some people in Cyprus make use of an argument in favour of the present system of dimes or collecting in kind by tenths, which does not commend itself by logical reasoning. They say, "if you rate the land *ad valorem*, and establish a monetary payment of 10 per cent., you will simply burden the poor landholder with debt during a season of drought, when his property will produce nothing. According to the present system he and the government alike share the risk of seasons; if the land produces nothing, there can be no dimes." It does not appear to have occurred to these reasoners that in such seasons of scarcity the taxation could be easily reduced as a temporary measure of relief according to the valuation of the local medjlis or council; but I claim the necessity of artificial irrigation that will secure the land from such meteorological disasters, and will enable both the cultivator and the government to calculate upon a dependable average of crops, instead of existing upon the fluctuations of variable seasons.

The district of Larnaca will offer a fair example of the usual methods of taxation, and as the figures have been most kindly supplied by the authorities of the division, they can be thoroughly relied upon.

The revenues of the district (Larnaca) are derived from the following sources:—

1. Dimes (*i.e.* tenths of the produce)—in some instances may be paid in kind.
2. Property Tax—4 piastres per 1000 upon the value of immovable property, such as buildings, land, trees; this is classed as 1st class Verghi.
3. Charge upon Income derived from Rents—40 piastres per 1000; classed as 2nd class Verghi.