

ESTIMATES OF REVENUE AND EXPENDITURE IN
CYPRUS FOR 1878—79.

Memorandum on the Revenue and Charges of the Island of Cyprus for the Five Years from 1873-4 to 1877-8, under Turkish Administration, with an Estimate for the Year 1878-9, including the Charges of British Administration of the Island.

IN submitting the enclosed statement of the accounts of Cyprus for the past five years, with the estimate of revenue and expenditure for the current official year, 1878-79, I propose to describe briefly the character and operation of the several taxes of the island in the past, and the considerations that have guided me in framing the estimate for the present year.

Dimes, or Tithes on Produce of the Land.

This is the Government share of the produce of the land, and constitutes by far the largest item in the revenue of the island. In the year 1874 the tithe was raised to an eighth part, or 12½ per cent. on the produce, but that was abandoned in 1876, and the tithe is all that has been since levied with the sanction of the Turkish Government.

The unit of the Turkish revenue system is the village; then the nahie, or group of villages; then the caza (*canton*); then the sandjak (*arrondissement*); and, lastly, the vilayet, or province, under a Governor-General, Director of Finance, and Council of Administration. Throughout these several stages—from the village to the nahie, caza, sandjak, and chief place of the vilayet—there are excellent rules for the check and disposition of the revenues, but they are not observed. Indeed, in the judicial, as in the revenue and financial administration of the island, the organisation of establishments and rules of procedure are commendable in every way, but the rules are unknown to, or ignored by, the officials employed to administer them.