

piastres, or 72,000*l.* sterling. The average of the previous five years was 8,584,786 piastres, and they included three years of scarcity. The account rendered by the Ottoman Government for the past year, 1877-78, exhibits the dimes or tithes at 12,500,595 piastres, but that was the amount of the year's demand, and the actual realisations amounted only to 5,072,872 piastres. Looking to the favourable conditions of the present year as compared with the past year, the estimate of 72,000*l.* sterling may be accepted.

*Tithes on Vakouf Lands.*

The tenth part of the produce of vakouf lands, fields, and gardens is appropriated for the maintenance of mosques, monasteries, tombs, and other religious foundations. The tithes on vakouf lands are paid to the Mutavelli, or local administrators of the vakoufs, who remit 20 per cent. to the Minister of the Evkaf at Constantinople, and retain the balance. The Mutavelli are not required to account to any Government functionary for the revenue of vakouf lands beyond the annual subsidy of 20 per cent. to the Evkaf. It is understood, however, that in many cases the objects and purposes for which these vakouf lands were assigned have long since ceased to exist, and thus not only are the pious intentions of the founders frustrated, but a considerable public revenue is diverted into private channels. The legal conditions attached to these vakouf lands, and to the lands and other property in Cyprus claimed for the Ottoman Crown and State (under Article IV. of the Convention between Great Britain and Turkey) are at present the subject of a special inquiry, and the result will have an important bearing on the revenue to be hereafter administered by the British Government. For the present year, the tithes on vakouf lands have been farmed for 1,676 Turkish liras in the districts of Famagousta, Kyrenia, Papho, and Limasol. No tithes have been sold in the other divisions. As the tithes on vakouf lands do not belong to the general revenues of the island, they are not included in the estimate now submitted.

*Verghis.*

This tax is divided into three classes:—

1. Emlak verghisi, or impost on houses or immovable property, at 4 per thousand on the purchasing value.
2. Impost of 4 per cent. on the rent of immovable property, or houses not occupied by their owners. The rent is assumed at 10 per cent. of the value.