

3. Verghi temetu, or impost on professions and trades, at 3 per cent. on profits and salaries.

Before the beginning of each financial year, the district authorities prepare statements designating the contributions required from each village and town, according to the number of houses, the number and means of the population. The assessment is made roughly, and the tax is recovered by Moukhtars of villages, selected by the inhabitants and confirmed by the district authorities. All collections are forwarded, as recovered, to the Treasury of the sandjak.

All sales and transfers of immovable property, with the title-deeds thereto appertaining, have to be registered in the Registration Office, and the means are thus partially afforded for assessing the owners of property for the 4 per thousand on the value, and the 4 per cent. on the rental.

But the 3 per cent. on professional profits and salaries is arbitrarily fixed for each village, or group of villages, and the Moukhtars levy the personal contributions of each tax-payer as they think fit.

In this process there is considerable oppression of the poorer tax-payers, and also loss of revenue to the State. Both would be obviated, or at all events mitigated, by entrusting the assessment to Government officers, and by a more careful and exact registration of property, and of profits from trades and professions. The revenue from the licence tax in towns must largely increase in the future.

As a rule, the district officers endeavour to recover the verghis before tax-payers are subjected to the exactions of the tithe-farmers for payment of the dimes and other imposts. In some of the Turkish vilayets, the Government have gone so far as to forbid the local tribunals from condemning the tax-payers to pay the claims of third parties until they have assurance that the verghis have been paid.

The average yield of the verghis tax in the last five years was 3,521,083 piastres, or 30,354*l.* per annum. The account of the last year of the series (1877-78) showed a revenue of 3,193,850 piastres, or 27,535*l.* The demand for the current year is 3,380,246 piastres, of which only 518,545 piastres have been recovered up to the present time. The slackness of the Turkish revenue officials in collecting this tax is due partly to the change of administration and uncertainty as to future taxation of the island, and partly to the war tax and other burdens imposed upon the people during the past year. The needful measures have now been adopted for effecting recovery, and as the tax affects property and the well-to-do classes, it is hoped that about