

These payments are required, under their bonds, in six monthly instalments from the 1st August ; grace is allowed for forty days, and the instalments are required to commence on the 10th September. They are delayed, however, on various pretexts, and reclamations and remissions of revenue are often unjustly obtained through collusion with the local Kaïmakams and Malmudirs. Thus, the tithe-farmer makes his bargain with the Government when the crops are ripening, recovers his claim directly they are gathered, indefinitely postpones his own obligations to the Government and often evades them altogether. Although, under his bond, interest is payable on overdue instalments, it is never enforced. An examination of the accounts revealed the existence of considerable arrear claims extending over several years, and for the most part irrecoverable now. Practically, the tithe-farmer's obligations have never been discharged in the year to which they belonged. Of the collections credited in the year 1876-77, nearly one-half was on account of the claims of prior years.

These facts clearly show that the operation of the tithe system has resulted in a loss of revenue to the State. It has impoverished the peasant, involving him in the toils of the money-lender as well as of the tithe-farmer. It has checked the productiveness of the island, the area now under cultivation being less than a third of all the culturable lands of Cyprus. Some modification of the tax, or of the machinery for its collection, would therefore seem to be imperatively required.

There are not wanting points of analogy, as of difference, between Cyprus and some of the British provinces of India, and a suggestion has been made to substitute the Indian system of a fixed money payment for the tenth of the produce in kind. Curiously enough, the converse proposition has lately found favour in India in connection with the agrarian riots in the Dekkan, and what is there regarded as the bane of the Indian system is now proposed here as the antidote of the Turkish system. Like the Cypriote, but in a greater degree the Dekkan peasant is poor, indebted, and indifferent to the improvement of his land, and both are constantly liable to the effects of drought and famine. But whilst the State requires from the former only a tenth part of his actual crops, the Indian peasant is liable for the full money rate fixed without regard to the rainfall and the crops. As between the State and the peasant, the elastic tithe tax would seem to be preferable—its evil working in Cyprus being due mainly to the irresponsible and unscrupulous agencies entrusted with the collection of the tithes. In attempting any reform, therefore, care should be taken at the outset to avoid principles or methods that have