

The average revenue derived from this tax in the last five years was 9,854*l.* per annum. The recoveries already made in the current year amount to 1,187,364 piastres, or 10,235*l.* The estimate for the entire year is taken at 1,276,000 piastres, or 11,000*l.*, and the realisation of this sum may be expected.

#### *Miscellaneous Revenue.*

Under this head are comprised various small taxes, such as the tax on sales and transfers of landed property, on contracts, on measurements, on sale of cattle, on swine, stamps, judicial fees and fines, &c. The average yield of these taxes in the last five years was 767,005 piastres, with an increasing tendency in the later years. The amount recovered in the first six months of the current year was 743,775 piastres. The estimate for the entire year may therefore be safely taken at 1,102,000 piastres, or 9,500*l.*

#### *Customs.*

We now come to the indirect taxes. I hope on a future occasion to describe, more fully than time will allow at present, the effect of the existing customs tariff in the past, and the modifications that may be made under British administration in this important branch of the public revenue, and in the excise on tobacco and spirits. It is sufficient to say at present that the customs revenue is derived from a duty of 8 per cent. upon imports and 1 per cent. upon exports, and that the receipts of the last five years give an average of 981,405 piastres, or 8,460*l.* The increased population and trade consequent upon the British occupation of the island have already had a sensible effect upon the revenue. The collections in the first four months of the current official year under Turkish rule amounted to 268,718 piastres, or 2,316*l.* In the next two months of British administration they amounted to 305,386 piastres, or 2,632*l.*, being an increase of over 127 per cent., and that without any change in the tariff or the customs regulations. A continuance of this rate may safely be reckoned upon for the next six months, and the revenue of the entire year is therefore estimated at 1,554,400 piastres, or 13,400*l.* This estimate takes account of the probable early abolition of all export duties.

#### *Excise on Tobacco and Spirits.*

The receipts of the last five years give an average annual revenue of 6,475*l.* for tobacco and 4,546*l.* for spirits. The receipts for the first six months of the current year amount to 4,400*l.* for tobacco and 3,930*l.* for spirits. The estimate for the entire year is 8,650*l.* for