

variety, when climate and soil are so peculiarly favourable as in Cyprus. If the government continues the system of *ad valorem* taxation, common sense will suggest that the highest quality would alike be favourable to the revenue and to the cultivator; therefore, in the interests of the country and of individuals, every encouragement should be afforded to the farmers to ensure the best of all species of produce throughout the island. The excellent compilation of Captain Savile, officially and expressly printed for the service of the government, contains the following passages :—

“According to all accounts the taxation of the inhabitants of Cyprus has under Turkish administration been carried out in a most severe and oppressive manner, and the imposts upon certain articles of agriculture and commerce have been so heavy that their culture and export has in some cases been almost abandoned. . . .

“The cultivation of vines for the manufacture of wine has been so heavily and unjustly taxed, that a great part of the vineyards have of late years been turned to other and more profitable purposes, or else have been abandoned, and consequently a branch of agriculture for which the island is especially suited and a remunerative article of commerce is neglected and allowed to decline. An extensive development of vineyards and manufacture of wine should be encouraged, and with this object it has been suggested that it might be wise to free this production from all except export duty.

“Allusion has already been made to the injurious effect of the collection of the tithe (dimes) upon cotton at the time when the crop is gathered, instead of at the time of shipment, and it has been explained how the former method prevents the farmers from growing the best and most remunerative varieties of the plant ;