



*The interior of an old Chinese temple at Yarkand.*

between Chinese and Sarts, if the mandarin himself does not wish to interfere, the compromise is drawn up by a Beg and a »Siang jao«, corresponding to the Beg of the Sarts among the Chinese population.

In the country districts the Beg also keeps a register of taxpayers and of the taxes collected. The latter are collected in the course of a couple of weeks at a date fixed by the mandarin, usually the completion of getting in the harvest. The principal burden of taxation is borne by the land-owning class. When the country was reconquered after Yaqub Beg, all tilled land was divided into three categories and this division still forms the basis for calculating the extent of taxation. For 1 mou 3 djins of grain and 1 djin of straw are paid in the first category. The grain is paid in that kind of grain that was grown at the time the land was divided, and for cotton growing the tax is calculated in maize. Wood may be demanded instead of straw, 1 djin of wood being equal to 2 djins of straw. Generally, in fixing the extent of taxation, it seems to have been assumed that the taxes should amount to 10 per cent of the crop. For flourmills 3 1/2, 2 1/2 and 1 1/2 lan are paid annually for every pair of millstones according to the category to which the mill belongs. Owners of house property in the towns pay no tax, but for some commercial transactions a so-called bazaar tax is levied in the towns, amounting to 32 copper coins per lan, or in other words 8 per cent. Starting from the principle that goods brought from other places have already paid a tax on being sold there and that all foreign goods are exempt from taxation, it is really the local output on which this burden is imposed. In Yarkand certain kinds of goods are on the free list, such as flour, grain, bread (ready baked), spirits, fruit, clay vessels, wooden vessels, caps and possibly some other goods. Some of these taxes, especially the very considerable tax on the sale of cattle, are collected by the mandarin's men in the cattle bazaar, others are farmed out to men who purchase the right of collecting taxes.