

had for a time been in Macartney's employment obtained an appointment under Pan Ta-jin, the Chow-Kuan of Khotan, but had not been permitted even to see the magistrate till he had given a few sarrs to the interpreter.

In the collection of taxes "squeezing" is systematically employed. A certain sum is notified to the Chow-Kuan of each district as the amount which he must provide; but as there is no public intimation of this amount, the inhabitants have no means of checking the demands made upon them. The Chow-Kuans thus instruct the Begs to raise as much more than the regulation sum as they think the people will stand without making an outcry. The Begs, being unpaid, have to arrange for their own interests, and they instruct the Bashis who do the actual collecting to levy more than the Chow-Kuans have asked, so that when the Bashis have added something on their own account the burden on the taxpayers is a heavy one.

The principal tax, the Yushur, or Yuzhur (literally, one-tenth part) is levied on land which is classified under the headings "aral," or well-irrigated land, and "ak," or white land, the land under each of these headings being of three qualities, which are taxed at different rates. No allowance is made for official errors in valuing the land. The tax is generally paid in kind, the recognised products being rice, wheat, Indian corn, chopped straw, wood, and dried lucerne. It is not unusual for the officials to reject the produce offered on the ground that it is of inferior quality, until a "present" is tendered along with it, after which all objections are withdrawn. In three of the fourteen Begdoms of the Yarkand district the land-tax is paid in cash, and, though there is a certain authorised rate for the conversion from kind to cash, the actual rate at which it is effected is about 31 per cent.