

higher. The overcharge is still further increased by the simple expedient of requiring, in payment of taxes, 21 tongas, instead of 16, to the sarr or tael. The tax on sales of land is properly one-twentieth of the purchase price, but it really amounts to one-tenth, and is paid by the purchaser. The owner of each jewass, or oil press, has to pay 3 tongas monthly; the tax on rice mills varies from 1 to 2 sarrs annually, and that on flour mills from 2 to 10 sarrs annually, according to the output. Gold-diggers are taxed to the extent of one-third of the gold they find. A considerable revenue is derived also from taxes on sales effected in the bazaars or markets, the amount in Yarkand alone being from 75 to 95 sarrs per month. The tax, nominally one-twentieth of the sale-price, is paid by the purchaser when the subject-matter of the sale is living animals, but by the vendor in all other cases. Besides, there are taxes called Alban (pronounced Alwan), collected at irregular times for miscellaneous purposes, but concerning these I could obtain little information.

On March 28, 1898, the Chow-Kuan of Yarkand called all the Begg of the district together, and informed them that he had received instructions to raise a loan of 4,200 yamboos, or about £40,200 sterling, in bonds of two yamboos each for the purpose of paying debts to foreigners, presumably the Japanese. In ordering this amount to be raised he promised that the nominal interest of 5 per cent. would be paid to the holders of the bonds by deductions from taxes; but, on representations subsequently made by the Begg, the scheme was dropped as being beyond the resources of the population.

The administration of justice is carried on in accordance with the methods prevalent in other departments of government. In civil actions fees are exacted from the litigants, while in criminal cases fines are inflicted when