

assessment of the payment was based on the average amount of tithe which had been paid by the village during the four years immediately preceding the application of the Ordinance. (43)

Unlike the previous tithe which was levied from owners and possessors (i.e., in the two categories of Mulk and Amiri), the Commuted tithe was imposed on "all reputed owners, meaning all persons who receive benefits from the land whether it is his land or not". (44) In other words, all agricultural direct producers, owners, tenants or even rentiers were required to pay the new tithe.

The commuted tithe represented a real and drastic change from the previous tithe. The older tithe was levied on the threshing floor and varied directly with the size of the harvest. The new tithe, however, was imposed as a fixed sum which was calculated prior to the realization of the crop. It would not, therefore, take into account such natural factors as low rain or locusts which might cause disastrously reduced yields. (45)

More importantly, the aggregate sum fixed in the commuted tithe was based on average prices calculated according to market prices during the years 1924-27. This meant that any decline in market prices after 1927 would necessarily be ignored. The decline in market prices of almost all agricultural products between the period of the price redemption (1924-27) and 1929-30 was markedly sharp. For example, the average price of wheat during the redemption period (1924-27) was 11.5 mils per kilo: barley, 7.7 mils: sesame, 24.8 mils: dura, 7.5 mils and for olive oil, 54.6 mils per kilo respectively. While the 1930 prices for the same items were: 5.8 : 2.7 : 16.1: 3.1 and 30.3 mils per kilo respectively. The average fall in prices in these 5 items was as follows: 44% for wheat: 59% for barley: 35% for