

by the settlers. See, CO 733/190/7, File no. 81544.

39- A personal interview with Lord Caradon, June, 20, 1985, London - England.

40- M.F. Abcarius estimated the revenue from indirect taxation during the fiscal year, 1933-34 at P.L. 2,257,317 or 59.1 per cent of total receipts for that year; P.L. 3,076,085 or 58.1 per cent of the total in 1934-35; P.L. 3,248,473 or 57.9 per cent of the total in 1935-36; P.L. 2,452,498 or 54.6 per cent of the total in 1936-37 and P.L. 2,451,140 or 51.7 per cent of the total receipts for the fiscal year of 1937-38. see M.F. Abcarius, "The Fiscal System" in Himadeh, S. The Economic Organization of Palestine (ed.) (Beirut, 1937) p. 515.

41- The Werko, as the Commissioner of Land put it, was "an arbitrary tax based on obsolete assessment made in 1880". See, Survey of Palestine, 1945-46, Vol. I, Chapt. IIIIV, p. 247.

42- "Simpson's Report", p. 71

43- Survey of Palestine, 1945-46, Vol. I, Chapter, IIIIV, p. 247.

44- Ibid., p. 246.

45- See, CO 733/185/2, Despatch no. 311, Ref. no. 6404/129.

46- Extracted from "Simpson's Report", appendix 14, p. 174 .

47- "Memorandum by the Commissioner of Land", April, 1930 in CO 733/185/2, Despatch no. 311, Ref. no. 6464/29,

48- "al-Yarmouk", Oct. 18, 1930 in CO 733/192, File No. 72362.

49- Survey of Palestine, 1945-46, p. 267.

50- "Simpson's Report", p. 68

51- Ibid., p. 68

52- Ibid.

53- Ibid.