

Beirut, 1970), pp. 58-64.

12) Article 3, of the 1928 "Exemption from Taxation Ordinance" stipulates: "No tithe shall be payable on the produce of any land utilized for the purpose of agricultural instruction or research and certified as such annually by the competent authority". see CO 733/139/9.

Moreover, the "Rural Property Tax 1933" exempted from taxes all newly established buildings for industry, all experimental and developmental land and all land with newly planted fruit trees. see CO 733/267/1J.

13) "Simpson's Report", p. 80.

14) Ibid., p. 76.

15) See a despatch from the Secretary of State for the Colonies to the High Commissioner, dated March 1933 in CO 733/229/10. Also in CO 733/229/10 file no. 576.

16) In his *Zionism and Territory*, Kimmerling suggests that government's land policies throughout had favoured Arabs over Jews. According to him: "...from 1921 many government land tracts were allocated to Arab and only a minority (about 20 per cent) to Jewish settlement and industry". He further adds, "until the end of the 1930s, Jewish land purchases did not harm a large stratum of Arabs, but rather represented a potential threat and created an impression that Jews had the ability to buy everything". See Kimmerling, *Zionism and Territory* (University of California, 1983), p. 36.

Kimmerling assumptions, it must be noted are baseless. In fact data suggests the contrary. By 1946, 1,807,300d. or 28 per cent of the total agricultural land in Palestine was in the hands of European