

harvest, the poorer peasants had to live off with less than their subsistence needs, or borrow more money and fall deeper in debt, which intensified the “scissors effect.”

In an attempt to alleviate these calamities, the government first reduced the commuted tithe in 1930, and when that was insufficient, began substantial remission of the tax.<sup>7</sup> For example, for 1934-1935, the commuted tithe amounted to £P 263,838, and the remissions granted were £P 130,731, resulting in an amount payable of £P 133,107.<sup>8</sup> In spite of this, the amount actually collected was £P 108,920.<sup>9</sup> However, these measures proved insufficient and not soon enough given the deep fall in the output and prices of agricultural products.

The second major change in the collection of the tithe was introduced in 1919, namely, its payment in cash rather than in kind,<sup>10</sup> the impact of which on the peasants was never addressed by government officials, or other writers dealing with the agricultural situation in Palestine during the Mandate or since.

The abrupt imposition of taxes (tithe) in cash, a feature of a highly developed money economy and division of labor (i.e., capitalist economy) on an agricultural population that primarily lived off the produce of the land they worked only made matters worse for the peasants. This policy and lack of correspondence

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<sup>7</sup>Abcarius, “Fiscal System,” 518.

<sup>8</sup>*Survey I*, 247.

<sup>9</sup>Abcarius, “Fiscal System,” 517.

<sup>10</sup>*Ibid.*, 509-10.