

Arab cultivators and 15 percent for Jewish farmers. As for the total arrears, 75 percent were for Arab cultivators and 25 percent for Jewish farmers.²⁵ In the words of Simpson, “Everywhere this year the small cultivator has had to borrow in order to pay his taxes, when he has paid them. In very many cases he has found it impossible to pay them at all.”²⁶

Finally, there was the differential impact that agricultural taxes had on Jewish European farmers and Arab peasants, and the one derived from the variations in rates between urban and rural taxes where the majority of the Arab population lived.

As for the burden of taxation on the Jewish farmer, the Johnson-Crosbie Report states:

The *werko* [with its much lower rate than the *tithe*] he pays in the case of postwar settlements is based on reassessed values, and therefore, in spite of his consequent exemption from the war-time additions to the *werko*, his payments are probably relatively heavier than those of the Arab.²⁷

As for the more significant tithe, the report continues, “The Jewish farmer in the new settlements probably benefits from the fact that the commuted tithe was based on the lower productivity of Arab farming.”²⁸ This productivity gap increased with time. This also meant that the impact of the price drops discussed above was

²⁵Hope-Simpson Report, Appendix 17, 176.

²⁶Ibid., 72.

²⁷Johnson-Crosbie Report, 47

²⁸Ibid.