

The findings of the three surveys, *in themselves*, do not reveal whether the ownership distribution among those Palestinians *who still owned land* became less equitable or not. However, given the general bad conditions in agriculture in the late 1920s and throughout the 1930s and especially the drop in agricultural prices, and the fact that peasants sold not only some or all of their holdings may have led to an increase in the inequity of ownership distribution. On the other hand, when enough small landholding peasants lose their land, this ironically shows less concentration of holdings since the land is now divided among less people. By this time, transfer of land ownership was not primarily confined to sales to European Jews, but increasingly included sale of land among Palestinian Arabs.¹⁰⁸ It is also safe to assume that a great majority, if not all, of those Palestinians who bought land were the large landowners, merchants, moneylenders, and better-off peasants who could afford that, and not small landholding peasants.

In this chapter, I first examined taxation during the Mandate period and its impact on the peasantry. It was found that there was an increase in the real burden of taxes as compared to the Ottoman period, or, what is the same thing, an increase in the appropriated surplus from the peasant's product.

The government carried out contradictory taxation policies whose net effect was negative on the peasantry. On the one hand, it abolished tax farming and reduced the nominal rate of the tithe, both of which were supposed to reduce the

¹⁰⁸See *Abstract 1939*, 162, for figures on sale of land among Palestinian Arabs in the 1930s.