

tax burden. On the other hand, it issued the Commutation of the Tithe Ordinance in 1928, which meant that the tithe was now a fixed annual amount based on the average yield of previous years when prices were higher and output greater than many of the following years. In addition, the Mandate government stipulated that the tithe be paid in cash. In years of bad harvests and low prices, these two measures proved calamitous for peasants as they now had to give up a greater portion of their product to pay taxes, and to revert to increased borrowing from and thus more dependent on moneylenders. Prices did not reach the 1924-1927 level, which were the basis for the commuted tithe, until 1941. Another difference that increased the tax burden during the Mandate as compared with the Ottoman period was the more effective system of administration of the former that also entailed better enforcement. It was also found that the incidence of taxes was proportionally unequal and favored urban over rural areas and Jewish European farmers over Palestinian Arab peasants, regardless of intent.

The increase in the tax burden deriving from government policy in conjunction with years of bad harvests and low prices under the new conditions of the Mandate gave debt a qualitative difference from the Ottoman period. While it is true that some peasants lost their "legal" rights to land during Ottoman times, many of them did not lose access to land, except primarily for those who were evicted when land was acquired by European settlers in the cases where the latter did not employ them as wage laborers. The market for land was still limited, and when a peasant lost ownership because of debt, it was in the interest of the