

that in the "Asiatic" societies there is a unity of land rent and taxes.

The Iltizam system in Palestine was mainly concentrated in the Jerusalem and Nablus districts where, as mentioned earlier, the Hussaynis and Abdel-Hadis had control over large areas. However, in the latter part of the 19th century the Iltizam began to assume more importance. By then, many peasants who were sunk in indebtedness were forced to accept a new owner who redeemed their debts, paid their tax arrears and took the burden of fiscal responsibility off their shoulders (Scholch, 1982:23). The reasons for the emergence of Iltizam in the late 19th century will be dealt with later in this chapter. For the time being, consideration must be given to other political and economic changes which gripped the 19th century Ottoman Empire.

The failure of Iltizam to function as a centralizing force for the Ottoman state placed additional pressure on its already crumbling economy. In order to be able to maintain its control over the vast areas under its rule, to prevent further decentralization of its power and also to fight the Crimean wars and other internal upheavals, the Ottoman state began to look for alternative sources of revenue. Thus, a series of legal measures aimed at generating more fiscal profits were adopted.

New measures were introduced in the early 1840s, aiming at increasing revenue from tariffs and other trade duties. Two new forms of taxes were introduced, the Werko, or house and land tax, and Musagqafat, or the tax on roofed buildings. Also increased during this period was the tax imposed on Khirajia land, that is, Mulk land owned by non-Moslems (Owen, 1981: 61).

Since most of the Ottoman treasury was dependent on the surplus