

sesame: 64% for dura and 49% for olive oil. (46)

The commuted tithe fell very heavily on the shoulders of the direct producers. Although formally, the new tithe was said to represent only 10 per cent of the gross annual product, in reality, as one Commissioner of Land said, it, "...represented more than 35% of the net produce". According to the same source, the commuted tithe, "...was unduly high tax for a farmer to pay". (47) The figure quoted by the Commissioner of Land, one should add, applies only when production was in full swing and if the direct producer could realize the exchange value of his produce. This however, was far from representing the reality for many producers. In more than one case it was reported that the commuted tithe imposed was double the value of the actual produce. Thus, in reference to one farmer from Jenin one newspaper stated:

After he planted a piece of land with broad beans and spent a considerable sum of money on the same.. the result was that the yield brought him P.L. 15 only while Government taxed him to the amount of P.L. 40 for this particular piece of land.

In another case from Jenin, the same newspaper reported:

One land owner who usually leased a garden for P.L. 20 per annum was informed by the government that he would have to pay P.L. 42 as taxes for this particular garden. (48)

The excessiveness of the commuted tithe combined with other taxes had drastic consequences for the rural population. One such consequence was the further pushing of an already indebted mass of agricultural producers into the clutches of the usurers. In the absence of any other official source of credit for the indigenous agricultural producer, the usurer became the only refuge for the