

mounting debt. At the same time, the new tax, in the absence of other meaningful and complementary reform measures, did not provide a solution for a multifaceted problem even for those peasants who did manage to hold on to their land.

In summary, it may be said that, in spite of the nominal reductions in tax rates, the Arab peasant's real tax burden contributed to his being worse off, at least up to 1935, as compared to the pre-WWI period.

Besides the combination of factors discussed above (i.e., the introduction of the payment in cash of the tithe, the "scissors crisis," and the ordinance of the commuted tithe), what distinguishes the British period from the Ottoman one is the greater efficiency of the former in tax collection. Although the British retained the main Ottoman agricultural taxes up to 1935, they applied a modern system of tax administration and enforcement that was more effective and therefore more burdensome. In the case of only one subdistrict, court proceedings against indebted peasants involved 64 percent of the families, and "applications for imprisonment" for 20 percent of the families of the subdistrict.

The general condition of the Arab peasant and the heavy burden of taxes can be illustrated by an example taken from 1930 showing the assessments and arrears for the tithe and *werko*. The assessment of the tithe for that year was £P 225,850 and the arrears were £P 105,478 (i.e., 47 percent of the assessment). For the *werko*, the assessment was £P 192,924 and arrears were £P 132,474 (i.e., 69 percent of the assessment). Taken together, the arrears represented 57 percent of the assessment for 1930. Of the total assessment figure, 85 percent was for