Uncertainties of Colonial Knowledge: British Tax Reform in Mandate Palestine

by

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ACKNOWLEDGEMENTS

I would like to acknowledge that the settler colonial project being carried out in the land of Palestine is not over. It is not yet a thing of the past, not yet abandoned to works of historical narrative. The nakba—the catastrophe—is ongoing.

It is to the men and women in Palestine, fighting against the many forms of colonial theft that I dedicate this piece of writing. Without your steadfastness in the struggle against illegal occupation, against settler colonialism, against cultural appropriation, and against the continued dissemination of racist representations of Arabs, I would not have been inspired to wake up every day and write this. Over the past century, Palestinians have endured relentless abuses, ranging from the subtler machinations of the British occupation—including the arrogation of Palestinian landholding and taxation systems elaborated in this thesis—to the continued expropriation of their lands today. It is my duty as a Palestinian woman to write this story, to document and expose the ever-shifting techniques of colonial domination and control over Palestinians. And it is my honor to say that we are still here. We are still Palestinians. We are still fighting for our liberation.

On a lighter note, I would like to thank my thesis advisor, Professor Bruce Masters, for all of his time and assistance in helping me put this project together. His continuous encouragement and guidance helped me stay on track and produce work that I hope we can both be proud of. I must also thank Professor Ann Wightman for instilling in me a passion to study history. In addition, I am profoundly indebted to Professor Anu Sharma who introduced me to post-colonial theory.

I want to thank all of my friends and housemates for keeping me sane, happy, and well fed. I must also thank my best friend for his love, patience and enduring faith in me. And although I do not have adequate words to express my appreciation, I would like to thank my parents who have been an unending source of love, wisdom and perspective through all this.
“There is on this land that which makes life worth living”
-Mahmoud Darwish
Introduction

In 1948, when Britain finally dismantled its colonial administration in Palestine, British forces and officials had been there for more than thirty years. At a time when colonialism was on the retreat, the Mandate for Palestine was an anachronistic project, notable for its longevity. The British were able to sustain the mandate because, unlike many other imperial experiments of the twentieth century, the colonial state built in Palestine coincided with the creation of a Zionist settler state. These three connected aspects: its idiosyncrasy, its longevity, and the form that its colonial presence took, make the mandate period, from 1920 until 1947, an intriguing period for examination and study of the shifting dynamics of colonial rule.

Mandates were introduced by the League of Nations at the close of World War I as a means of dividing the disparate pieces of the defeated German and Ottoman Empires.1 A set of assumptions about knowledge and expertise accompanied this reworking of colonial rule. Article twenty-two of the Treaty of Versailles, which stipulated the basic components of European mandates, determined the local populations to be “peoples not yet able to stand by themselves” in need of “tutelage” from “advanced” nations.2 The premise of mandate rule, therefore, juxtaposed modern European nations with backward native populations. These European powers were to guide local leadership in achieving more advanced systems of administration.

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1 Mandates were also established in various African countries formerly part of the German empire. This project, however, deals solely with Mandate for Palestine, a former Ottoman territory.
and rule. Once the mandatory authority deemed the local populations ready for self-rule, a transition of power was supposed to occur.

Justifying colonialism by use of the ‘mandate’ required the European powers to alter the mechanisms of rule and, thus, the manner in which natives were represented and controlled. The more glaring examples of the British colonial enterprise—such as the exploitation of local labor and resources—were simply no longer justifiable. An emerging global consensus on the inherent evils of colonialism modified the justifications of British rule, such as they were. This guided the way in which power was exercised in Palestine during the 1920s and early 1930s. In order to justify remaining in Palestine, the British administration had to see and represent the Palestinians as backward and incapable of self-governance while creating a narrative that cast the British mandate as the proper authority for bringing the inhabitants of Palestine into modernity.

This thesis seeks to examine how the British during the Mandate period represented both their project in Palestine and the local Palestinian systems they encountered. It shows in one important sphere of practice, the administration of land, how their representations of a backward native system were undermined by the situation they encountered. Their schemes were forced to adapt to the local practices. The dominant representations of local populations under colonial powers have typically been authored by those same powers in order to justify schemes of domination, control, and exploitation. What role did colonial representations of the native play in the exercise of power? In what ways does the history of British
administration in Palestine complicate existing theories of colonial representation—such as the theories put forth by Edward Said, James Scott, and James Ferguson?

This question of how colonial power worked through the establishment of a set of representations has been explored in various scholarly fields. Edward Said, a scholar of cultural studies, published a seminal text on the subject. However, the question has also been taken up by historians of empire, by historians of the Middle East, by political theorists, and by anthropologists. All are concerned with not just the history of what happened under colonial rule, but at arriving at an understanding of colonialism by thinking critically about categorizations and representations of the colonized.

Colonial rhetoric employed by the colonizers typically described some story of the benevolent conquest of a barbaric native population by the enlightened West. Edward Said was one of the first to criticize this civilizing discourse. Drawing his argument from the ideas of theorists such as Michel Foucault, Said argues that to represent and to control the representation of the native was to control (and justify control of) the native.

Said’s work further elucidates the reality that even post-colonial studies of the Orient remained heavily indebted to the legacies of the imperial states in which they were conceived. For Said, to say “that Orientalism was a rationalization of colonial rule is to ignore the extent to which colonial rule was justified in advance by Orientalism.” Drawing directly on Foucault’s arguments about knowledge and power, Said wrote, “knowledge of subject races or Orientals is what makes their

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4 Ibid., 39.
management easy and profitable; knowledge gives power.”⁵ He argued that power came through the act of representing, of dictating and describing who the colonized peoples were. Said was particularly concerned with the European relationship to the Islamic world emphasizing the ways in which colonizers and scholars of the East made the Orient exotic and inaccessible. He wrote, “the Orient and Islam have a kind of extrareal, phenomenologically reduced status that puts them out of reach of everyone except the Western expert.”⁶

Through a close study of the history of British land taxation policy in Mandate Palestine, this thesis asks not so much about the ways in which colonialism made the local population exotic but how the practical side of the apparatus of colonial power worked through representation. Whereas Said is concerned with cultural stereotypes, this thesis looks at the representations of local knowledge and then seeks to understand the consequent tenets of policy reform as the British administration began to engage with local practice. While accepting that colonial powers were able to rule through creating this paradigm of superior versus inferior, enlightened versus backward, I ask whether this means of organizing power might also have created problems for colonial rule. What problems might an assumption of local backwardness pose for colonial powers? Specifically, did labeling Palestinians as backward impede the operation of the British colonial regime?

The British clearly constructed a representation of Palestinians as a backward people that justified the establishment of a mandate. How did these representations manifest in the mandate’s bureaucracy? Did the portrayal of Palestinian structures as

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⁵ Ibid., 36.
backward enable the British to justify eradicating and replacing them? This thesis explores how these assumptions of backwardness and ignorance actually broke down in the British process of trying to modernize and rationalize Palestine.

Bernard Cohn, a historian of British colonial rule in India was one of the first to look at the role that colonial representations of Indians played in British domination. He discussed how “cultural forms in societies newly classified as ‘traditional’ were reconstructed and transformed by and through…knowledge, which created new categories and oppositions between colonizers and colonized…modern and traditional, West and East.”7 Cohn understood that “colonialism was made possible…as much by cultural technologies of rule as it was by the more obvious and brutal modes of conquest.”8

James Scott offers a different critique of twentieth-century colonial practice, which is concerned less with racial and cultural stereotypes and more with representations about practical expertise. He discusses the hubris of the colonial enterprise—the certainty that accompanied colonial and neo-colonial belief in western technical superiority. Scott explores the “high-modernist” nature of British colonial rule and other European imperialist projects as it manifested in the desire for visibility and for the types of quantifiable knowledge of the local population that one obtains through surveying, mapping, and naming. He critiques this desire for a schematically “designed or planned social order,” saying that “it always ignores

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8 Ibid.
essential features of any real, functioning” system.9 In many of Scott’s case studies, colonial powers ignored local expertise and knowledge, and their replacements failed as a result. Unlike Said, he is more interested in the forms of native knowledge that were either ignored, discounted, or overlooked. For Scott, the problem is that the colonizer thought he had nothing to learn from the colonized. The colonizer had an efficient, schematic, and rational kind of knowledge, different from that of the native. He calls the local knowledge “metis”—valuable but practical, experiential, artisanal and hands-on (not necessarily efficient or rational).10 Scott thus engages in an ‘othering’ of his own. Looking in detail at how the British tried to administer Palestine, this thesis will investigate the mandate government’s own understandings of local versus imported knowledge.

To understand the discourse of twentieth-century colonialism and, specifically, to deconstruct the development project it purported to be, we must also rely on the tools of the anthropologist. Anthropologists, such as James Ferguson, have looked critically at representations of the colonial subject and the promulgation of power/knowledge in the field of development. Writing about neocolonial development projects in Lesotho, Ferguson describes how the lived reality of these programs’ subjects was ignored in favor of preexisting narratives that support the operational biases of the projects’ funders. Even when that reality was not ignored across-the-board, it was still skewed to support the beliefs of the agencies involved, with slight correlations obscuring true causal chains. Ferguson contends that

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bureaucratic structures construct and engage with realities that fit the purview of their particular missions, more concerned with their own self-justification than local circumstances.

How did the mandate bureaucracy use representations of Palestinian practices to justify implementing their own imported systems? Did these schemes work?

**Tax reform as case study**

To explore these questions about colonial knowledge and the relationship between colonial power and representation in mandate Palestine, this thesis looks at a particular period and a particular aspect of British rule. The focus of this project is the first half of mandate rule, more explicitly, the decade between 1925 and 1935. In that period, I concentrate on the British administration’s attempt to increase tax revenue by changing the way in which land was held, registered, and taxed.

British rule in Palestine lasted from 1917-1948. Taken chronologically, this history may be split as follows. The first five years, from the beginning of the British occupation in 1917 until the official granting of mandate status in 1922, reflects an introductory period under a still-undetermined legal framework. Developments in that period included the establishment of civilian administration in 1919 in the territory by the British colonial office as well as the beginning of work on recovery efforts following World War I. During the first few years, preceding the ratification of the mandate by the League of Nations, ordinances could not be formally introduced or executed. The British mandatory administration thus struggled to secure revenue streams to support their operations. The second period, from 1922 to 1926, covers the
issuance of many of the initial ordinances regarding land registration. This phase saw the advent of a variety of grand schemes for developing and mapping the territory, the commencement and continuation of survey and registration projects, namely a cadastral survey of all of Palestine. The third period of mandate history, which falls between 1926 and 1936, saw a British readjustment to the realities on the ground. Characterized by administrative failures, interim reforms, and local uprisings, this period came to a close with the first major Palestinian rebellion in 1936—the Arab Revolt. The final phase covers the last decade of mandate rule, from 1937 to 1948, as the British administration struggled to mediate between Zionist pressure for land seizure and Palestinian resistance to colonial occupation and expansion.

My thesis studies issues of representation and the contrast between local knowledge and imported Western knowledge by looking at the story of mandate revenue collection during the third period of Mandate history. The British administration had two pursuits in Palestine during this period: the first was to fund its colonial enterprise, and the second was to follow through with Britain’s promise to help the European Zionists establish a colony. Since revenue collection is obviously central to the perpetuation of colonial projects (not to mention their incentivization), it offers an important, if at times overlooked, angle through which we may explore the representations of colonial authorities as reflected by their policies and in those policies’ aims.

In addition, given that one of the excuses for Britain’s colonial presence was to aid in the creation of a European settler colony, systems of landholding were key. The Zionist project initially sought to establish a settler colony through land purchase
in Palestine and thus the question of clarifying control over land was of central importance. In terms of the concerns of the British administration, revenue collection also required a functioning system of landholding and registration. In other British colonial projects still occurring in the twentieth century, such as in Iraq, Egypt, and India, the British largely devolved the governance of territory, and accompanying issues of revenue collection, to the local populations. In Palestine, however, the depth of British involvement was much greater and the authorities were understandably concerned with ensuring their presence had adequate financial supports.

The story of tax reform is a fascinating one. From the outset, the British administration pushed for measures that would secure and increase colonial revenue and perhaps facilitate European settlement. After bringing in Sir Ernest Dowson, a British colonial expert on land and tax systems, the British authorities expanded the plan for reform calling for a reworking of the entire land registration system. Underway by the mid-1920s, the British plan was to replace the “backward” Ottoman systems of collective landholding and village revenue collection with a comprehensive system of landed property. However, they were unable to realize the reforms within the expected timeframe. Instead, they were forced to opt for interim reforms that would still work towards eliminating what they deemed as arbitrary and irrational aspects of the revenue system. Did the mandate administration’s tax system that replaced the Ottoman one ignore local systems of land holding and land collection? How were representations of the native made manifest? And what policies did these representations portend? This study of tax reform will provide a window
into the way in which the British mandatory apparatus represented, interacted with, and created knowledge in relation to the local Palestinian population.

**Previous scholarship**

In light of the extensive existing scholarship on the Mandate period, I will begin by surveying a selection of authors within the general histories of the Palestine/Israel conflict before concentrating on a more focused set of works on the history of the mandate.

Before the 1980s, histories of Palestine, written in English, were largely from a Zionist viewpoint. Historians such as Howard Sachar published work that was detailed and well written, but was entirely Zionist in its perspective. This scholarship tended to ignore British intention or action and without fail, neglected to discuss the Palestinians. There were a few accounts from Palestinian perspectives such as George Antonius’s *The Arab Awakening: The Story of the Arab National Movement*. Written in 1939, the Lebanese-Egyptian author began an important discussion of the development of Arab nationalism. Walid Khalidi’s *From Haven To Conquest: Readings in Zionism and the Palestine Problem Until 1948*, published in 1971, was another important book that included the Zionist story but also told the narrative through the eyes of Palestinians. An edited volume, *The Transformation of Palestine: Essays on the Origin and Development of the Arab-Israeli Conflict* was published the very same year. These books, although significant early contributions

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to the field of Palestine studies, were largely overlooked and the Zionist scholarship continued to dominate the historical discourse.

This Zionist scholarship began to be seriously challenged from the 1980s onwards by two perspectives. One challenge came from “revisionist” Israeli historians such as Tom Segev and Benny Morris. Morris published one of the first Israeli works to challenge the Zionist version of historical events with *The Birth of the Palestinian Refugee Problem*. It mainly focused, however, on revealing the violent reality of Israel’s formation, including the ethnic cleansing of 1948. Tom Segev has also contributed to this field of scholarship with his *One Palestine, Complete*. Writing about the everyday lives of Palestinians, Zionists, and British officials, Segev paints a picture of the Mandate years that assigns blame equally to all. These works, though ostensibly balanced, fail to question the reigning Zionist narrative, as they see the Zionist project as another equal party in the historical developments. The problem with revisionism was that even though it was critical of Zionism, these texts were still focused on the Zionist enterprise. Palestinians were present in the tale but were simply silent victims.

The second challenge to the Zionist literature came from Palestinians—and scholars who told Palestinians’ stories. Their line of argument attempted to position Palestinians as political actors, the subjects (rather than objects) of history. Rashid

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12 Morris has since gone back on his argument, now justifying the actions of Zionists in 1948. In an interview with Ari Shavit in 2004, Morris stated, “A Jewish state would not have come into being without the uprooting of 700,000 Palestinians. Therefore it was necessary to uproot them. There was no choice but to expel that population…These are small war crimes. All told, if we take all the massacres and all the executions of 1948, we come to about 800 who were killed. In comparison to the massacres that were perpetrated in Bosnia, that's peanuts.” From Ari Shavit, “Survival of the Fittest: An Interview with Benny Morris,” *CounterPunch*, 16 January 2004, http://www.counterpunch.org/2004/01/16/an-interview-with-benny-morris/.

Khalidi’s *The Iron Cage: The Story of the Palestinian Struggle for Statehood* puts Palestinians at the heart of the narrative, looking at grassroots Palestinian mobilization during the mandate. At the same time as he critiques the strategies Palestinians used to resist British colonialism, he also provides his readers with the necessary material to envision what Palestinian society under mandate rule looked like.\(^\text{14}\) Works such as anthropologist Ted Swedenburg’s *Memories of Revolt: The 1936–1939 Rebellion and the Palestinian National Past* also contributed to this new school of thought on Palestinian nationalism. In his work, Zionism began to be identified more explicitly as a colonial project inflicted on the indigenous Palestinian population. Swedenburg’s work discusses Palestinian memory of the 1936 Arab Revolt against British occupation and Zionist colonization. Unlike other scholarship on the mandate, he investigates the collective Palestinian consciousness, offering one of the first studies of Palestinian peasant consciousness and thereby advancing the scholarship on Palestinian nationalist discourse.\(^\text{15}\)

Following these two developments in scholarship, more balanced accounts began to appear, incorporating the work of both “revisionists” and scholars writing Palestinian histories. This new type of scholarship, which emerged in the 1980s, claimed to tell a balanced history of the conflict. Charles D. Smith’s *Palestine and the Arab-Israeli Conflict*, viewed by many as an unbiased account, surveyed the existing literature on the conflict and summarized it into a comprehensive interpretation. This


book serves as the primary text for many introductory courses on the conflict.¹⁶

Gudrun Krämer’s *A History of Palestine: From the Ottoman Conquest to the Founding of the State of Israel* similarly falls into the genre of more balanced history. Indeed, Krämer introduces the work with her intention of providing a depoliticized history of Palestine. In writing an objective account, she contends that she might prove certain assertions and disprove others.¹⁷ However, she and Smith both begin their narratives of the conflict in biblical times, creating a false impression for the reader that this modern, secular, political conflict is in fact, a centuries-old religious one.

Moving to works that focus more explicitly on the mandate period, many are concerned largely with the British administration and those who comprised it. Many of these also purport to follow a more balanced approach.¹⁸ Bernard Wasserstein’s *The British in Palestine: The Mandatory Government and Arab-Jewish Conflict, 1917-1929* was one of the first studies to look in depth at British policy in mandate Palestine and the ways that the administration balanced the competing claims of the Palestinians and the Zionists. His work looks at specific policies and how they were enacted, simultaneously providing detailed portraits of the British officials who were in central positions of authority.¹⁹

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¹⁸ The early histories of the mandate either were authored by colonial officials or soldiers, or if not, tended to follow the same line of thinking as the colonial actors, and offered little critique of the ideas and actions of the British administration. They argued that the British presence in Palestine was benevolent and followed the criteria of a mandate—setting up infrastructure, preparing locals for self-rule, etc. See Avraham Granott’s *Land Policy in Palestine.*
In *Mandated Landscape: British Imperial Rule in Palestine 1929-1948*, Roza El-Eini writes about the galvanizing impact that the British administration had on the political, infrastructural, and agricultural landscape of Palestine. Naomi Shepherd’s *Ploughing Sand: British Rule in Palestine, 1917-1948* also focuses on the actions and policies of the British mandate. In a style similar to Wasserstein’s, she paints vivid pictures of the officials involved and discusses particular policy failures in detail.

The problem with studies of colonial administration is that they tend to reproduce the views of the colonial administrators. This is especially true for scholarship that focused on the policy of land tenure and taxation in mandate Palestine. For years, one of the few available sources focusing on Palestine’s land systems and British policies was Avraham Granott’s *Land Policy in Palestine*. The book was written in 1940, prior to the dismantling of the Mandate, and published in 1952. Its author was an officer of the Jewish National Fund—the corporation set up in 1901 to purchase land in Palestine for the purposes of Zionist settler colonialism. Stationed in Jerusalem, Granott had both a theoretical and an experiential knowledge of British policies on land tenure and registration, and how revenue was collected in Palestine. This work obviously placed strategies of Zionist land acquisition at the center of the study, and in a sense, was more of a manual than a scholarly investigation. The first part of the book details the various factors influencing Zionist

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efforts at land purchase in the Mandate, while the second half reads as a nationalist manifesto calling for control of the real estate market by the Jewish National Fund.\textsuperscript{22}

In the mid-1980s, two new complementary studies were published. Kenneth Stein’s \textit{The Land Question in Palestine, 1917-1939} and Ylana Miller’s \textit{Government and Society in Rural Palestine, 1920-1948}, offer corresponding investigations of the land systems and reform policies in Palestine in the 1920s.\textsuperscript{23} Both authors draw from similar British and Zionist sources. Stein, however, has written a history from the top down, focusing on British officials and the effects of Zionist influence. Indeed, his arguments perpetuate Orientalist stereotypes of Palestinians. Though he is sympathetic—acknowledging the harsh realities of life for Palestinian peasants—he maintains a representation of the local population as incapable, helpless, and irrational. The Palestinians are not political or social actors in Stein’s narrative, but the objects of colonial administrators attempting to implement a more efficient system of private property.\textsuperscript{24} Unlike Stein, Miller has attempted to write from the bottom, discussing the paternalism of British rule and the corrupt Arab landowning class.\textsuperscript{25}

Other work offers a more theoretical look at the issues laid out in the works by Stein and Miller. One example is Aida Essaid’s \textit{Zionism and Land Tenure in Mandate Palestine}. Essaid is aware and critical of Zionism’s inherently colonial nature and her

\textsuperscript{22} Avraham Granott, \textit{Land Policy in Palestine} (London: Eyre & Spottiswoode, 1952).
\textsuperscript{23} Rashid Khalidi was the first to make this comparison in Khalidi, Rashid. “Review: A Question of Land.” Journal for Palestine Studies 17.No. 1 (1987): 146-49.
\textsuperscript{24} Kenneth W. Stein, \textit{The Land Question in Palestine, 1917-1939} (Chapel Hill: University of North Carolina, 1984).
\textsuperscript{25} Ylana N. Miller, \textit{Government and Society in Rural Palestine, 1920-1948} (Austin: University of Texas, 1985).
work is entirely focused on the Zionist influence in British land policy.\textsuperscript{26} Dov Gavish’s \textit{A Survey of Palestine Under the British Mandate, 1920-1948} is a somewhat anecdotal, almost propagandist narrative of the many setbacks the British mandatory government faced in changing land policy in Palestine. His critiques of British rule come from his frustration at the failure of Zionist land purchasing schemes because of the ‘backward’ collective forms of Palestinian land ownership.\textsuperscript{27}

Very few works seem to engage directly in the investigation of colonial relations with and representations of Palestinians. Much of the scholarship instead focuses on the complexities of the British position in Palestine given the Zionist desire for the creation of a homeland and the Palestinian desire for independence. \textit{The Palestinian Peasant Economy under the Mandate: A Story of Colonial Bungling} by Amos Nadan is one of the only works that explicitly attempts to disentangle the assumptions the British officials made about the Palestinian peasantry. Nadan is critical of those who claim that British reforms were beneficial to the Palestinian population. He shows that, in fact, colonial assumptions hampered the ability of the mandate administration to understand the ways in which existing institutions worked.\textsuperscript{28}

\textit{Colonial Land Policies in Palestine 1917-1936} by Martin Bunton is a promising study of the ways in which the British colonial administration attempted to use its previous experiences to design colonial policy in Palestine. Bunton discusses the failures of British administrative reforms and the desire of the administration to

\textsuperscript{26} Aida Asim Essaid, \textit{Zionism and Land Tenure in Mandate Palestine} (New York: Routlege, 2014).
\textsuperscript{28} Amos Nadan, \textit{The Palestinian Peasant Economy under the Mandate: A Story of Colonial Bungling} (Cambridge, MA: Harvard University Press, 2006).
import rationalizing policies to improve systems of landholding and taxation. Bunton begins to uncover the similarities between the existing principles of land holding and revenue collection and the supposedly modern reforms of the British mandate government. These last few books serve as the most important sources for this study. I engage mainly with Stein, Gavish, and Bunton, finding each of their work to contain relevant and elucidating arguments about British mandatory land and tax policy.

**Structure**

This thesis looks at the setbacks the British administration faced in the process of tax reform in Mandate Palestine. Why did the British continue to have to make changes to the system? In order to grasp the process of land reform that the British authorities carried out in Palestine, one needs to understand British motives for changing the prevailing systems. The first section of this thesis examines the reasons behind the mandate administration’s desire to transform the existing Ottoman system of revenue collection. I discuss the British depictions of the Ottoman tithing system and the prevalent form of landholding in Palestine known as musha‘. Upon arrival in Palestine toward the end of World War I, the British labeled the existing Ottoman system of revenue collection as backward and in need of drastic reform. By the mid-1920s, however, the British plan for reform was failing.

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The second section looks at the realization that the administration’s grand scheme for reform would take far too long to implement. What would the British propose as an interim solution? The interim reform, despite attempting to mitigate the most severe issues—according to the British administration—with the system for tax collection, appeared to make things worse. The third part of this thesis examines the outcome of the interim reform and the decision to push once more for the grand restructuring. Through each phase in this history of reform, I look at the ways in which British colonial rule interacted with local practice and systems of knowledge.

In the conclusion to the thesis I try and draw together the answers to some of the questions raised here. Why did the British administration set out to reform the system the way it did? Why did the reforms seem to fail? In acknowledging this failure, how did the administration attempt to adjust and recalculate? Through these recalculation, in what ways were the British officials forced to alter their relationship to Palestinian local knowledge and established structures? In understanding this overlooked story of tax reform, one learns that representations of the colonized are important in justifying and ruling, as many have argued, but also that the colonial state uses but also suffers setbacks in the way it chooses to engage with and label local knowledge.
I

Seeing like A Mandate

British forces entered Palestine to fight the Ottomans during World War I in 1917. When the war ended, they decided not to leave. The British remained in Palestine despite Palestinian calls for independence and an end to European imperialism in the Middle East. Britain’s strategy for staying in Palestine was to request a mandate from the newly formed League of Nations. Included in the mandate was a plan for the gradual Zionist colonization of Palestine by European Jews, as promised in the Balfour Declaration. The Zionists hoped to establish their colony through land purchase. However, this tactic appeared a failure as by 1947 Jews held only six percent of the land of Palestine. And so, in the aftermath of World War II, Jewish Zionist settlers determined to take the land by force. In 1947, the British abandoned the territory of Palestine to the UN, which decreed the partition of the Mandate territory into a Jewish and Arab state. Zionists ignored UN plans for partition and instead established their state on seventy seven percent of historic Palestine. In the process, more than 750,000 Palestinians were dispossessed of their land and their homes and rendered refugees.

This thesis looks at the complicated nature of British land and tax reform in mandate Palestine. The intent of the British reform was both to aid Jewish colonization and also to increase the revenue that would support Britain’s colonial project. In order to understand the evolution of tax reform, one must understand why the British were in Palestine. More importantly, what was the political and cultural
reality onto which they attempted to impose their property regime? How did the British hope to govern the territory? In this chapter, I will present a brief overview of Palestine under late Ottoman rule and British occupation. I will then discuss the British Mandate, Zionism, and the failure to establish a colony based on legal land acquisition.

Palestinian politics and society under Ottoman rule

On the eve of British occupation in 1917, Ottoman Palestine was divided administratively into three districts—or sanjaks—Acre and Nablus in the north and Jerusalem covering everything to the south. The two northern sanjaks fell under the jurisdiction of the Vilayet of Beirut, a province that followed the Mediterranean coast from northern Palestine to the Syrian port of Lattakia. Jerusalem had become a mutasarrifiyya (independent governorate) in 1872, “so as to take into account European interests in the Holy Land in general and Jerusalem in particular.”

The government in Istanbul appointed the governors of the districts, but under the Ottoman constitution, reinstated after the Young Turks revolution in 1908, the Sultan was required to consult with a parliament of representatives elected from all over the Empire. Each sanjak also elected its own local assemblies.

The political administration was coupled with an elaborate legal system based on a series of hierarchically ordered courts. The Mecelle legal code, adopted in 1879, brought with it a reorganization of the court system into three judicial levels: the first

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30 Gudrun Krämer, A History of Palestine: From the Ottoman Conquest to the Founding of the State of Israel (Princeton: Princeton University Press, 2008), 121.
instance courts, the courts of appeal, and the Court of Cassation in Istanbul. Each court differentiated between civil (hukuk) and criminal (ceza) cases. The court system, operated with its own complex bureaucratic structure, was seen as relatively independent, given that interference by other Ottoman ministries and secretariats was formally proscribed.

Agriculture was the basis of the local Palestinian economy before World War I and, like the rest of the Mediterranean region, grain, citrus, and olives formed a large part of the crop. By the beginning of the British Mandate, “the livelihoods of two-thirds of the population were based on Palestine’s agricultural industry.” The agricultural industries were supported by processing and export industries. Beshara Doumani has written in depth about olive oil, soap, and textile production in Nablus in *Rediscovering Palestine: Merchants and Peasants in Jabal Nablus, 1700-1900*.

Charles D. Smith also details the expansion of Palestinian soap industries, with factories in Nablus exporting product through Jaffa. The growth of citrus production in Jaffa and its environs made the port of Jaffa into a central export site, with Jaffa oranges shipped by the thousands to Europe (chiefly to England and France). At the same time, Jaffa also served as a central transit point for Jewish and Christian pilgrims visiting the Holy Land. These pilgrims played an equally important role in supporting the Ottoman-era economy. The cars on the Jaffa-Jerusalem railway transported soap and citrus to the coast, trading their cargo there for European

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32 Ibid., 38.
33 Essaid, 6.
travelers headed from the coast into Jerusalem, Bethlehem, and elsewhere. The number of travelers that visited the Holy Land increased toward the end of the nineteenth century, providing “an important source of revenue for cities in Palestine, especially Jerusalem, Bethlehem, and the ports of Jaffa and Haifa.”

Outside of the tourism industry, there were also Europeans who traveled to Palestine with the intent of a more permanent stay. Throughout the late nineteenth and early twentieth centuries there were a variety of European settlement efforts in Palestine, including the German Templars, the first wave of whom purchased land in northern Palestine in 1868. By the end of the century, a variety of Jewish organizations in Europe had also begun attempts to establish settlements in Palestine. This wave of Jewish immigration, which began in 1882, would later be referred to as the First Aliyah—which translates as “the act of going up,” or returning to Jerusalem. Other Jews from Eastern Europe and Yemen started immigrating to such areas as Jaffa and Jerusalem, where they encountered small Palestinian Jewish communities. Another contingent, comprised of Russian Jews, immigrated to Palestine in the 1890s after the Tsarist government approved the establishment of the “The Society for the Support of Jewish Farmers and Artisans in Syria and Palestine.” Many Jewish immigrants chose to work in agriculture and, with the help of two early Zionist organizations and funding from wealthy Zionist individuals abroad, Jewish-only settlements began to take hold.

The Palestinian society that these immigrants encountered was mainly Sunni Muslim, although eleven percent of the total Palestinian population was Christian—primarily Greek Orthodox. A small minority of Druzes lived in northern Palestine.

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36 Smith, 24.
near the border of modern-day Lebanon. For the most part, Jews, Muslims, and Christians traded and worked with one another and overall a “sense of community prevailed.” Until their agricultural experiment proved an economic failure, Jewish settlers even hired Palestinian labor. Yet the settlers were unable to work the land as efficiently as the Palestinian population and, in an attempt to survive, they began to establish separate enclaves. Zionist-Jewish separatist ideologies led to the establishment of Jewish-only agricultural settlements and, some might argue, separate Jewish and Arab economies.

Under Ottoman rule, Palestine had cities, railways, newspapers, exports, imports, and government bureaucrats. It was a territory undergoing dynamic change. Jaffa and other cities saw expansive construction and development, both socially and economically. The growing urban centers of Ottoman Palestine were sites of an emerging Arab “‘public sphere’”—a new class of educated Arabs with cultural and political pursuits. Krämer writes that in this period of intellectual ferment, there were over thirty Arabic-speaking newspapers and periodicals. Two of the most influential periodicals were al-Muqtataf, published in both Beirut and Cairo, and al-
Hilāl published in Cairo. Both were opinion-based publications that provided a platform for the cultivation and dissemination of new and, in many cases, radical political thought.

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37 Smith, 33.
38 As Gershon Shafir points out however, these Zionist experiments in separatist, often nominally socialist, farming were carried out in large part by cheap Arab Jewish laborers from Yemen (Gershon Shafir, Land, Labor, and the Origins of the Israeli-Palestinian Conflict, 1882-1914 (Cambridge: Cambridge University Press, 1989), 91-99).
39 Krämer, 125.
40 Ibid., 124.
With this burgeoning public sphere came a new succession of political
currents, agitating first for Ottoman reform and, later, demands for Arab
independence (or at least Arab autonomy) within the Ottoman Empire. Before the
early twentieth century, many of the notables and intellectuals of the Levant
identified as Ottomans and, therefore, saw their future freedom entwined with
Ottoman constitutional reforms. According to Khuri-Makdisi, “the impetus for reform
was shared by people forming a plethora of networks whose members intersected,
collaborated, and shared various visions and implementations of reform.” Reform
was to come jointly in the form of political, social, and individual transformations.
Many intellectuals discussed social reform with the hope of creating a moral and
well-educated population. Political reform would entail establishing constitutional
and parliamentary politics. And, on an individual level, reform necessitated a
philosophy of “self-improvement” and the “use of logic and reason.”

As early as 1908, however, a number of leading politicians and intellectuals
had begun to turn away from Ottoman reform and instead saw more promise in the
goals of Arab nationalism. By the advent of World War I, a plethora of organizations
and associations had formed to discuss the best framework for achieving political
independence. Given the host of existential threats to the imperialist status quo that
had arisen, many proposed an Arab state covering the entirety of the region known as
*Bilad al-Sham*—or greater Syria. By 1916, the Ottoman authorities had arrested and
executed many of these Arab nationalists. Those who remained looked to the
Hashemite family in Mecca to lead the Arab revolt. Many of the leading Arab

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42 Essaid, 64.
43 Khuri-Makdisi, 40.
44 Ibid., 41.
nationalists from Palestine, Beirut, and Damascus volunteered to serve in the armies of Prince Faisal.\textsuperscript{45} A national consciousness continued to build and evolve and by 1920 over forty different associations advocating for Arab nationalism had emerged in Palestine. The groups collectively comprised around three thousand members, Muslim and Christian alike.\textsuperscript{46}

Among the early nationalists was Rafiq al-Tamimi. He was born and raised in Nablus, rising through the Ottoman school system before becoming the principal of a state school in Beirut and, later, founder of \textit{al-Fatat}—or the Young Arab Society. This anti-imperialist underground organization opposed the creation of a British or French mandate in the region. The Ottoman education system consisted of state schools in each \textit{sanjak}. There were also private academies for those who could afford it. By the early twentieth century, a growing number of elite students sought further education in Europe. This educational system had produced the men who developed this lively public sphere and the calls for independence.\textsuperscript{47} It was into these economic, political, and social circumstances that Britain forced itself.

\textbf{Zionism before the Balfour Declaration}

The First and Second Aliyahs (the first major waves of Jewish immigration) were unsuccessful. Many of the Jews who came to Palestine in the late nineteenth and

\textsuperscript{45} Prince Faisal, the son of the Sharif of Mecca, led the Arab revolt against Turkish forces, most importantly engaging in guerrilla warfare tactics to harass the Ottoman transportation lines in Syria. Their combat was pivotal in aiding the British forces, which were simultaneously attempting to reach Palestine from Egypt.
\textsuperscript{46} Segev, 104.
early twentieth centuries later returned to Europe. These settlers expected to sustain themselves through agriculture. When they failed to do so, wealthy European Zionist families like the Rothschilds and later the Hirschs subsidized the settlements. But when the settlements continued to fail, the Rothschilds and others pulled out. “Nearly 35,000 Jews came to Palestine during the First Aliyah. Almost half of them left the country within several years of their arrival.”

The Second Aliyah, which began in 1904, also had mixed results. By the eve of World War I, Zionists comprised a minority of the Jews in Palestine. Most Jews belonged to older communities unconnected to the Zionist project. A survey from 1914 suggests that only thirty-one percent of the Jewish population in Palestine was Zionist, and, of that small group, less than half supported establishing a settler Jewish state.

Why did these Jewish settlements fail? One explanation points to the restrictions on land purchase that Jews faced under Ottoman rule. Restrictive measures in place from 1858 until 1883 prevented all foreigners from purchasing land. In March of 1883, the Ottoman government amended the law to dictate that land purchase was illegal by European Zionist settlers, but allowed non-Zionist purchasers to engage in land transactions throughout the Empire.

Gershon Shafir’s analysis of the Zionist settlement project offers an alternative explanation. He blames their failure on the inability of Jewish farmers to compete economically with Palestinians. Jewish settlers were determined to exclude non-Jews from their agricultural endeavors. In other words, although the Zionists

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49 Smith, 36.
50 Essaid, 61.
were able to circumvent Ottoman restrictions on land purchase, unfamiliarity with the new agricultural terrain led to failure.\textsuperscript{51} Shafir’s argument contends that European Jews were used to a higher standard of living than they could maintain as agricultural producers in Palestine. This argument, while interesting, follows a somewhat Orientalist orientation, drawing odd conclusions regarding the differences between Arab and Jewish standards of living. Perhaps it would be more accurate to argue that Zionists lacked the farming experience necessary to deal with the conditions that they encountered and simply could not match the productivity of Palestinian farmers.

In response to these difficulties and setbacks, the Zionist movement sought alternative methods. Theodore Herzl had designed a new colonization plan based around a different financial model. Herzl’s blueprint for a colonial project in \textit{Der Judenstaat (The Jewish State)}—a pamphlet published in 1896—was to set up a colonization company that would take European Jews to Palestine while offering compensation for their property in Europe. Instead of small groups of settlers dependent on their own labor and the support of independent charitable organizations, the corporation he proposed would sell Jewish property in Europe and use the profits to buy up land in Palestine (all in a covert, gradual scheme of land colonization). Herzl writes, “The whole plan is essentially quite simple… Let sovereignty be granted us over a portion of the globe adequate to meet our rightful national requirements; we will attend to the rest.”\textsuperscript{52} He went on to pitch the strategy by which such a colonization process would occur: “The scientific plan and political policies…will be carried out by the Jewish Company…the liquidating agent for the

\textsuperscript{51} Shafir, 95.
\textsuperscript{52} Smith, 49.
business interests of departing Jews, and will organize trade and commerce in the new
country.”\textsuperscript{53} This plan would require sovereignty—or at least a sovereign state willing
to back the colonizing project against any local opposition. Twenty-two years later
the Zionist movement found this opportunity with the British occupation of Palestine.

\textbf{British politics during World War I}

Great Britain occupied Palestine in 1917 but not without some difficulty.
British attempts to occupy Palestine were initially thwarted. At start of World War I,
Britain had launched military campaigns against Ottoman forces at Gallipoli, where
they were defeated, and in Iraq, where they faced additional resistance. However,
they managed to occupy Baghdad by spring of 1917. In that spring, the British tried
to invade Palestine from the Egyptian border. Twice, the British army attempted to
seize Gaza. They “were repelled both times.”\textsuperscript{54} In July, Arab forces—Bedouin from
Arabia, supported by the British—captured the Turkish garrison at Aqaba, at the
southern tip of Palestine. In the fall of 1917, Britain invaded Palestine again, this time
supported by the Arab forces. Under General Edmund Allenby’s command, the
Allied Forces finally defeated the Ottomans outside Jerusalem and occupied the city.
The Ottomans surrendered Jerusalem on December 8.

During the war, Britain had made a number of contradictory promises to the
Arabs, the Zionist movement, and to their own allies—none of which they fulfilled
when the war ended. The deals were not treaties. They were letters, conversations,

\textsuperscript{53} Ibid.
\textsuperscript{54} Ibid., 19.
and drawings on maps. None of the documents alone held particular formal significance, except that when the war ended each group made competing claims regarding the validity of their agreements. The first of such promises was a series of letters between 1915 and 1916 exchanged between the British High Commissioner of Egypt and the Sharif of Mecca. The McMahon-Hussein correspondence detailed a British commitment to support Arab independence, if the Arabs were willing to fight alongside the British and defeat the Ottoman Empire. Another promise, in the form of the Sykes-Picot Agreement, was a secret deal between Britain and France in May of 1916 to carve up the Arab provinces of the Ottoman Empire and divide control of the region.

The third of these contradictory deals came in the form of a private letter from the British foreign secretary, Lord Balfour, to a wealthy member of the British Jewish community, Baron Rothschild, whose family had been a strong supporter of the Zionist movement. The letter stated that the British government would “view with favour the establishment of a national home for the Jewish people” and would “use their best endeavours to facilitate the achievement of this object.” Later, Zionists would refer to this letter as the Balfour Declaration, offering it ex post facto historical significance that it did not warrant. Segev even argues that “the declaration was the product of neither military nor diplomatic interests but of prejudice, faith, and sleight of hand. The men who sired it were Christian and Zionist and, in many cases, antisemitic.” According to Segev, Lloyd George described the Balfour Declaration as a prize awarded to Chaim Weizmann for his efforts at distilling acetone from

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55 Smith, 97.
56 Segev, 33.
maize, which proved a critical scientific innovation for the British war effort.\textsuperscript{57}

Further evidence that the declaration did not carry the force of law are the various British objections to its tenets. One such objection was voiced by Lord George Curzon in a memorandum.\textsuperscript{58} Segev writes that “the difficulties he laid out weighted on the British administration in Palestine to its last day.”\textsuperscript{59}

Having occupied Palestine, the British needed to figure out what to do with the territory.\textsuperscript{60} In the “new post-First World War political climate Britain could not claim Palestine, her last imperial acquisition, as a colony.”\textsuperscript{61} Although the preceding quote ignores Britain’s other acquisitions following World War I, notably Tanganyika, Segev points to the mandate system as a colonial enterprise. Anti-colonial and specifically anti-British protests were happening throughout the British Empire. Revolts in Ireland in 1916, India in 1917, Egypt in 1919, and Palestine in 1920 meant that Britain had to figure out a way to maintain control while ‘promising’ independence to the territories it continued to occupy. The Russian revolution in 1917 and Lenin’s support of principles of national independence added to an international political climate accepting of imperial endeavors only if they led to the eventual liberation of a territory and not its permanent occupation. It was within these evolving

\textsuperscript{57} Ibid.
\textsuperscript{58} Ibid., 45.
\textsuperscript{59} Ibid., 46.
\textsuperscript{60} Many scholars have offered arguments concerning the strategic colonial importance of the British occupation in Palestine. Following Britain’s entrance into World War I in August of 1914, Palestine, under Ottoman control, came into focus as a matter of central military and imperial importance in the short- and long-term. Immediately, it had strategic value in terms of defeating the Ottomans while, for the British imperial agenda, Palestine proved a strategic “land-bridge for Britain in the Middle East.” Palestine was essential in securing the British route to India and providing a potential Mediterranean naval base between British controlled Egypt and the “oil-rich region of the Persian Gulf” (El-Eini, 13).
\textsuperscript{61} El-Eini, 13.
conventions that Britain had to argue its case for colonial presence in Palestine. And so the mandate system was born.

I would argue that the sudden British decision to support Zionism in 1917 was no mere coincidence. Until the early twentieth century Zionism had little success in gaining widespread appeal among the world’s Jews. But with the Zionist lobbying in London, a letter from one lord to another suddenly found attached to it the weight of historical legitimacy. Whatever its status at the time, the letter from Lord Balfour later proved useful when the British were searching for a way to justify their occupation of Palestine. The British were wary of being forced to grant independence to Palestine as they were being forced to grant Egypt its independence in 1922 (admittedly of a limited nature) and would soon have to do with Iraq in 1932. The British put their occupation under the terms of the Mandate and incorporated the letter Lord Balfour wrote as text in the Mandate document.

Perhaps without Zionism the British had no reason or excuse to stay. If Palestine had only had Palestinians in it, the British would have had less of a claim to the place, especially in light of the fact that Palestinians refused to serve in the British administration and refused to recognize the Balfour declaration or the mandate.

The British occupation of Palestine

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62 Bernard Wasserstein suggests that the “Balfour Declaration was probably issued partly out of a desire to strengthen Britain’s hand” in the fight with France to keep control of Palestine (Wasserstein, 9).

63 It was only in 1928 and 1929 that Arabs decided to push for representation in the Mandate administration.

The League of Nations did not formally recognize a British Mandate in Palestine until 1923. However, the British had begun to set up an informal system of rule as early as 1918. From 1918 to 1920, Britain governed Palestine through a military administration: the Occupied Enemy Territory Administration South, under British jurisdiction, consisted of the former Ottoman sanjaks of Acre, Nablus and Jerusalem. General Allenby appointed military governors to four newly subdivided districts: Bersheba, Jaffa, Jerusalem, and Majdal.

At the Paris Peace Conference in 1919 the Arabs of Greater Syria demanded their independence. The imperial powers refused to recognize them and instead decided that the region would be placed under European military occupation, legitimized as League of Nation’s mandates. The Treaty of Versailles in January 1919 set up the League of Nations. The Treaty of Sèvres, one year later, dealt with the defeated Ottomans. The initial treaties contained no specifications about which powers would be given control over what territories. Particular grants of territory were not determined until the San Remo and Cairo Conferences in 1920 and 1921, respectively. The conferences did not set any borders but did determine that Britain would control Palestine under a mandate. The mandatory system that was set up was “designed to give colonialism a cleaner, more modern look.”64 The British would serve as “‘trustees’ for backward people, with the ostensible purpose of preparing them for independence.”65 However, the reality was that the mandate system

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64 Segev, 118.
65 Segev, 118.
appeared to simply be a “reworking of colonial rule.” It was a reworking that required slightly different representations of the colonized.

In 1920, the British established a centralized civilian administration that would have serious consequences for Palestinians even as it struggled to maintain its legitimacy over the course of the next twenty-seven years. Tom Segev, in his flowery description of the era, points out the absurdity of the bureaucratic system the British established in Palestine. The British regime was “a kaleidoscope of perceptions and positions and conflicting interests constantly tumbling over one another and rearranging themselves.” He further elaborates: “The Prime Minister’s Office, the Foreign Office, the Colonial Office, the Treasury, the India Office, the War Office, and the different branches of the military were only some of the agencies that sought a role in governing Palestine.” One of the major groups attempting to partake directly or at least influence policy was the World Zionist Organization.

**British opinions of Zionism**

There were differing opinions of Zionism and how it might be managed within the British administration. Some of the British military officers who ruled Palestine in the immediate aftermath of occupation supported Zionism while others opposed it. Allenby’s intelligence officer, Wyndham Deedes, “was a devout Christian and Zionist.” The man who would become the Mandate’s legal secretary (and later attorney general) in 1918, Norman Bentwich, was also a Zionist. Allenby’s Jewish

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66 Ibid.
67 Ibid., 9.
68 Ibid., 89.
affairs expert—Edwin Samuel—also supported the Zionist project and acted as liaison officer to the Zionist Commission.

There were many others in the administration, however, who opposed the sudden creation of a Zionist state. Allenby’s chief political officer, Brigadier General Clayton was “opposed to the Balfour Declaration and was against handing Palestine over to the Zionists immediately.”69 A British officer by the name of Sir Walter Congreve, “explicitly and adamantly opposed” British Zionist policy. He hoped that the Balfour declaration would be revoked.70 Many were ambivalent and viewed Zionism “principally as a nuisance.”71 General Allenby, himself, was of this mindset and wrote that such a view was common in the military administration. There were many who thought “Britain’s support for the [Zionist] movement was liable to complicate matters in Palestine.”72 As I will discuss below, whether or not the British wanted to involve the Zionists or take on the Zionist agenda, they were ultimately forced to do so.

An overview of the Mandate

The civilian administration that the British established in Palestine was, like many colonial administrations, teeming with departments. Operating under the premise that the territory that they had occupied had suffered under the maladministration of Ottoman rule, the British government in Palestine undertook an elaborate modernization campaign meant to propel the “backward” region forward.

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69 Segev, 90.
70 Ibid., 92.
71 Ibid., 86.
72 Ibid. (emphasis mine).
Apart from major reforms in the education and healthcare systems, the British attempted to carry out changes in the land tenure and tax regimes. Some scholars claim that these attempts to change the system of land titles owed largely to the influence of Zionists attempting to legally execute their colonial project. Others maintain, however, that the British acted more in the interest of their own colonial intentions, haphazardly balancing Zionist militarism against Palestinian resistance (to Zionist demands and, more fundamentally, to the British presence there) with their own desire to mount a more comprehensive colonial policy.\textsuperscript{73} No matter the apparent intentions of any actor, the British colonial administration was constantly evolving and issuing legislation in an effort to better manage the situation on the ground. Despite the plethora of policies enacted to regulate and placate competing claims of Zionist agitators and Palestinian resisters, the British failed to maintain any semblance of peace. The failures of the various British mandate programs, from land settlement schemes to legal reforms, added to the grievances of Palestinian peasants and elites alike.

As the British were beginning to set up their administration, they already faced increasing Palestinian resistance to their presence. A new wave of Jewish immigration in conjunction with the Anglo-French decision to deny Arab independence in greater Syria meant the British already witnessed the first anti-imperial eruption in Palestine by 1920.

The Third Aliyah had begun in 1919, bringing thousands of young, mainly socialist-Zionists into Palestine. This influx heightened rivalries between Palestinian

\textsuperscript{73} See, for example, Jacob Norris, \textit{Land of Progress: Palestine in the Age of Colonial Development, 1905-1948} (Oxford: Oxford University Press, 2013).
and Jewish workers and threatened Palestinian hopes for independence. Meanwhile, discontent spread throughout the region more generally as the local populations began to understand what the mandate system would entail. Arabs of greater Syria had instituted a constitutional process in 1919 in an effort at creating their independent Arab state—a state that would include Palestine. Prince Faisal, the British sanctioned leader of this independence movement, was willing to accept the idea of a mandate as French ‘advisory’ body. However, Faisal’s understanding was that these advisors would work under Arab sovereignty. When the reality of the mandate system became apparent, protests erupted throughout greater Syria. The Syrian national congress declared an independent Arab state. Protests included riots in Jerusalem in March 1920, against the British Mandate scheme and against Zionism. The British and French responded to these protests with the San Remo conference, where they confirmed their plan to keep control of Greater Syria and divide it up into British and French mandates. The French army subsequently invaded Syria replacing British forces that were still stationed there after the Ottoman defeat. Britain withdrew from Syria and focused on its newly designated mandate for Palestine.

In 1923, when the League of Nations officially recognized Britain’s claim to the mandate, local opposition to the British grew. Herbert Samuel, the High Commissioner of Mandate Palestine, proposed several plans for legislative councils in an effort to placate Palestinian resisters and Zionist agitators. The councils, proposed, altered, and subsequently proposed again throughout the 1920s were an attempt to create a consultative body to advise the High Commissioner on Mandate policy. This would lend legitimacy to the British colonial occupation. Eager to
influence British policy and push their own colonial goals, Zionist representatives were swift in accepting the offer. Palestinian leaders, on the other hand, vehemently denied the legitimacy of Britain’s colonial presence in Palestine (and that of the Zionists) and thus boycotted the councils. The British tried to produce an alternative by creating religious leaderships—bodies like the Supreme Muslim Council—with the possible intention that getting people to organize by religion might weaken and divide Palestinian nationalism (and would allow Zionists the status of a distinct national body).74

However, even that plan miscarried when the Grand Mufti of Jerusalem emerged as a nationalist figure. It was not until 1928 that Arab political figures decided to push for legislative representation within the mandate. They soon after agreed to be part of the council, opting to provide Palestinian representatives. Nonetheless, riots broke out.

The violent uprisings in 1929 were the result of Arab fears about Zionist presence in Palestine. It began when members of a Zionist organization raised a Zionist flag over the Western Wall in the summer of 1929. Palestinians feared that this action was a threat to the Noble Sanctuary (the precinct on which al-Aqsa Mosque and the Dome of the Rock rest). Threatened by Zionist claims to the holy site, Palestinians rioted. Rather than remaining a local somewhat contained riot, the clashes escalated as more Palestinians joined in the resistance and began destroying Jewish property. Over two hundred people—Palestinians and Jews—were killed.

74 Khalidi, The Iron Cage 55-57.
during the week of riots.  

A year later, the British government published a report investigating the underlying causes of the riots. The Shaw Report determined that growing Arab frustration with Zionist immigration and discontent among the struggling Palestinian peasantry were the primary roots of unrest. The Passfield White Paper of 1930, issued as a result of the report’s findings called for a British policy to regulate Zionist immigration and land transfers.  

Just as the Passfield White Paper was beginning to be implemented, Hitler’s rise to power created thousands of Jewish refugees fleeing persecution in Europe. Coinciding with an influx of Polish Jews, the arrival of German Jews in the early to mid 1930s almost doubled the total Jewish population in Palestine. The presence of these new immigrants led to growth of the Yishuv—a term used from the 1880s until the creation of the state of Israel to denote the Jewish community residing in Palestine—and an expansion of Jewish industry in Palestine. But the flood of immigrants that entered Palestine also contradicted the policies recommended in the Passfield White Paper, and caused further discontent among an increasingly displaced, impoverished, and mistreated Palestinian population. 

In 1936, things reached a boiling point. Palestinians rose up against the British administration and called for an end to the mandate and an end to Jewish immigration. In response, British forces mercilessly crushed the Palestinian fighters, killing thousands and destroying the movement’s main bases. The British, hoping to

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76 Norris, 129.
77 Between 1930 and 1936, the Jewish population in Palestine increased from 175,000 to 370,000. Krämer, 240.
end the fighting appointed an investigatory commission to determine the causes of the revolt. A British committee of inquiry, the Peel Commission, published its findings for the first time in 1937, concluding that mandate rule was no longer viable and it proposed a partition plan. The scheme would place eighty percent of historic Palestine in Arab hands and roughly twenty percent would be allotted for the creation of a Jewish state. Palestinians rejected the proposal for several reasons. First, they refused to legitimate a European colonial project that required them to relinquish a significant part of their own country to European settlers. Second, the twenty percent of the territory that had been designated for a Jewish state comprised much of the most fertile, cultivatable land in all of Palestine. In addition, under the plan, the Palestinians were not to be granted an independent state but rather, Arab Palestine was to unite with Transjordan under the rule of Amir Abdullah, a client of the British.  

Rejecting the British “compromise,” the Arab revolt continued. Palestinians, determined to take control of Palestine, began direct attacks on British officials and Zionists alike. By 1938 British forces had formed an alliance with the Zionist militia, the Hagana. The Irgun, another Zionist militia, carried out guerilla attacks on the main urban centers of Palestinian resistance. Unable to crush the resistance, and with war approaching in Europe, the British were forced to issue a new White Paper in 1939 agreeing to terminate the mandate within ten years and recognize an independent Palestine. Seemingly a total reversal of policy, the agreement also promised British effort to prevent the formation of a Jewish state by limiting Jewish

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immigration.\textsuperscript{79}

Yet it was not to be. In the decade that followed the White Paper of 1939, Zionists prepared to take Palestine by force, aided by British contributions to the formation and arming of Jewish militias (both during the 1936 Revolt and World War II). By the end of the Second World War, armed Zionist groups were launching terror attacks against the mandate forces to push the British to depart. In 1947, the British authorities announced that they would abandon the mandate the following year and pass responsibility for the future of Palestine to the newly created United Nations. A new partition plan, drawn up by the UN in November 1947 was rejected by the Palestinians and ignored by the Zionists. In 1948, a Jewish state of Israel was declared on a majority of the territory known as historic Palestine.

With this larger history of failure in mind, I am going to look at the British representations of the Ottoman land and tax systems they encountered and the contradictory British efforts to reform the system of revenue. This investigation of the story of tax reform focuses on the first twelve years of the Mandate as the British administration began its ‘modernizing’ scheme.

II

How to Tax a Native

The British mandate in Palestine was a belated colonial project and thus had to justify itself in terms of developing Palestine from backward to modern. Previous colonial studies have informed us that representations of native as backward were crucial to maintaining control over colonial subjects. The British had two complementary objectives during the early mandate years: to facilitate the purchase of land for settlement by Zionist Jews and to fund their own colonial presence. Fundamental to both of these aims was the establishment of private property and land title. For the Zionists, such reform was essential for their plan of land purchase, while for the British administration, such reform was necessary for the creation of an efficient and secure taxation system.

This chapter discusses how the British engaged with the Ottoman land and tax systems in Palestine, including their hopes to reform it and the progress they made towards those goals in the early 1920s. The British owed much of their early tax policy in the Mandate to the pre-existing Ottoman regime: to chart the colonial practices they inherited only as far back as General Allenby’s campaign in 1917 is, in the words of Martin Bunton, a problematic “starting point for a study of colonial policies.”\(^8^0\) To adequately grasp British attempts at reforming taxation policy in Palestine, we must first look at the Ottoman system the British acquired.

\(^8^0\) Bunton, 6.
The legacy of Ottoman land policy

The Ottoman system of land tenure was a combination of village conventions and centuries-old imperial systems for governing the collection of revenue by the state. In the nineteenth century, the Ottoman regime promulgated a series of laws to define existing classes of tenure in order to modernize the collection of revenues and increase land productivity.\(^1\) The most comprehensive attempt at codification, the Ottoman Land Code of 1858, delineated five categories of land: *miri, mulk, waqf, mawat*, and *mahlul*. Of these five categories, only two described the central difference in private landholding rights.\(^2\) The last three categories delineated pious endowment, ‘dead’ land, and abandoned land respectively. Land designated as *mulk* offered its owner the *raqaba*, or the “right of absolute ownership.”\(^3\) By contrast, *miri* land solely conferred on its owner the *tasarruf*, or the “usufruct right of land” (i.e., the right to use and profit from the land, without holding its ultimate title), with the state retaining the *raqaba*.\(^4\) Agricultural lands did not typically fall under the category of *mulk*, which referred largely to urban and residential plots (such as buildings and gardens) as well as orchards, which required “intensive cultivation.”\(^5\) The latter category is particularly relevant in the Palestinian context, given its abundance of olive groves.\(^6\)

\(^1\) Krämer, 81.
\(^2\) A third category, *waqf*, consisted of lands designated for religious purposes. These lands, administered collectively, were afforded tax and other exemptions.
\(^4\) Ibid.
\(^6\) Krämer, 81.
Scholars of Ottoman land law continue to debate the significance of the Ottoman Land Code of 1858. Older scholarship on the subject takes the perspective that the Land Code represented “an expression of the central state’s attempt to regain control over the administration of land”—i.e., an attempt to consolidate state power. Subsequent work approaches the Land Code as the advent of a new regime of land tenure—an imported, European model of private holdings. For others, still, the Land Code seems merely a formal reformulation of a system that was already in place. This latter viewpoint argues that the categories defined existing rights and responsibilities derived from the old agrarian laws in terms consistent with Ottoman jurisprudence.

More recently, scholars such as Martha Mundy and Richard Saumarez Smith offer a more nuanced explanation of the transformation of property systems in the nineteenth century, combining a number of the arguments discussed above:

Ottoman reform was not guided by an ideology of private property such as marked France or Britain of the nineteenth century. Nor was Ottoman law-making a mechanical importation of European law. Rather, the changes reflect a gradual reworking of legal vocabularies; only at the very end of the century could Ottoman law be said to have kneeled down before the shrine of modern private property.

Mundy and Smith go on to establish three phases in the land reform attempted by the Ottomans. The first period, from the 1830s to the 1840s, witnessed the initial “programme of change.” The period between the 1850s and the 1870s marks the second phase, during which significant reforms were made in sectors of the administration dealing with landholding. Only by the third period, after the 1870s, do

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88 Ceylan, 154.
89 Mundy and Smith, 40-41.
90 Mundy and Smith, 40-41.
Mundy and Smith describe changes in the law that “further recast the relations governing person and property.” According to Mundy and Smith, none of the three eras were explicitly concerned with establishing a system of private property. The first two phases comprise only an expansion and reform of the tax administration. Indeed, the third period is the only one in which it can be argued that land had begun to be thought of in a different manner. In the following arguments, I proceed with this understanding of the Ottoman system.

Given this central concern with revenue collection, the main novelty of the Land Code “was the obligation for every landowner to register his/her (miri) land and receive a title deed.” In attempting to install an intermediary form of private property (though still absent the raqaba), the Ottomans meant to bind plots to specific individuals, to connect the material and bodily possessions of the state. The hope was to create a class of land cultivators that could be held directly accountable for the agricultural productivity of their land and the tax burden that land incurred.

Supporting this effort to use individual titles to clarify land use and tenure was an attempt to “break up joint forms of ownership and cultivation like the musha‘ system” that confused the transparency desired by the state bureaucracy. The musha‘ system had long allowed villagers to distribute more evenly tax burdens by means of a rotating “co-cultivation” of farming plots. Under the musha‘ system, the value of village land was qualified based on a number of metrics, including distance

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91 Ibid.
92 Ceylan, 154.
93 Krämer, 81.
from the village and soil fertility. Each household then held shares that consisted of a mixed group of plots varying in quality and value. Rather than quantify the relative value of each plot, the musha’ system worked on the principle that every family’s holding was of the same value. Every few years the plots were redistributed, ensuring that tax burdens were equally shared.\footnote{Ibid.} Additionally, agricultural resources, such as seeds and plough animals, would be shared by the villagers to make maximal use of limited possessions. In exchange for access to these resources, the village would compensate the holder of the resource or right with a predetermined allocation of its annual harvest. Firestone describes, for example, how in villages now located in the occupied West Bank, those who owned and provided the village plough stock tended to receive around one quarter of the total produce.\footnote{Ibid., 4.} The persistence of musha’ under the Ottomans confounded these attempts at bureaucratic clarification. Due to musha’ and other obstacles, the Land Code was enforced unevenly, with the land registries unable to represent accurately the system of land use or allocation of rights. This bureaucratic confusion would pose a problem for the British administration in Palestine.

\textbf{British aims in mandate Palestine}

For the purpose of this investigation, I address British reforms of the Ottoman land system within the context of Britain’s colonial aims in Palestine. Without denying the complexity of its motivations, I contend that the British Mandatory
government had two primary aims. The first was to increase colonial revenue, and the second was to assist in the creation of a settler colony. Initially the British assumed that the two aims were mutually compatible and, in fact, overlapping, believing that the most productive form of agriculture was individual private ownership of the land. It took the better part of a decade for the British to realize that these aims actually contradicted one another.

Whatever rationale drove the British occupation, their immediate concern necessarily lay in paying for the expensive and expansive colonial regime they had initiated. Revenue collection was the primary context of many early administrative decisions in the Mandate, for an occupation is not without its costs. The largest area of expenditure involved the continued maintenance of an occupying military force and the civilian bureaucracy it empowered. As Stein writes, “the bulk of expenditures went toward maintaining the garrison in Palestine.”

Discussing the colonial budgetary statistics of the mid-1920s, he specifies that “more than half of the administration’s expenditures continuously went towards supporting the gendarmerie.” With the financial burdens of World War I still weighing heavily on the British public, peripheral colonial administrators operated under the knowledge that they would have to “‘pay their own way’ and not be an imposition on the British public.”

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97 Glancing through almost any correspondence between Mandatory government officials of the period, one sees the overwhelming focus on fiscal concerns. Many of the documents from the Mandate administration stored in the records of the Colonial Office in the British National Archives deal not with ordinances or laws but rather with budgets and revenue allocations. Every last penny was accounted for.

98 Stein, 31.

99 Interestingly, less than one percent of the budget went towards the land department or registry department during the time. The very sectors of the administration that were supposedly struggling to fix the land system (and thus the means to a steady revenue) were underfunded (Stein, 31).
Thus, the British hoped to clarify quickly a revenue stream that would make the occupation sustainable. The initial British decision to keep the Ottoman system intact (“backward” though it was) offers further evidence for this need to maintain revenue.\textsuperscript{101}

The second British goal was to aid in the creation of a Jewish settler colony in Palestine. As mentioned in the previous chapter, the British had made contradictory promises to Arabs and the Zionists during World War I. Exemplifying these inconsistent promises, the ‘British Mandate for Palestine,’ ratified in 1923, called for the British to simultaneously assist in the acquisition of territory on which Zionist Jews could establish a ‘homeland’ while somehow also maintaining the status quo for Palestinians.\textsuperscript{102} As was stipulated by Article 46 of the Palestine Order-in-Council of 1922, the patchwork of Ottoman laws the British encountered in Palestine would form the conditions under which any new British land ownership policies could be introduced.\textsuperscript{103} The British were to maintain the status quo for Palestinians. To facilitate a “legal” settler-colonial project, however, the British had to redefine and reconstitute land as an object that could be bought and sold. Despite the fact that British policies “were constrained in important ways by the need to align with notions

\textsuperscript{100} Bunton, 155.
\textsuperscript{101} Ibid., 134.
\textsuperscript{102} Smith, 103.
\textsuperscript{103} Although this was arguably the design for Ottoman land law, there have been many studies that point to the failure of implementation. As Aida Essaid points out, “there was a lack of trained officials able to implement the law, and…land registration overall was found to be a difficult process to introduce to the fellahin” (Essaid, 59). The result was a creation of Palestinian tenant farmers as bureaucrats and merchants, familiar with the registration process, took land as their legal property. In some cases, the peasants who had tilled the land for generations became subordinate to these absentee owners.

of property that prevailed in Palestine,” they soon began an extensive project surveying and registering much of historic Palestine.

How did the British justify changing the status quo? It is interesting to look at the vocabulary used in the wording for the Mandate for Palestine. The document reads, “nothing should be done which might prejudice the civil and religious rights of existing non-Jewish communities in Palestine.” The very language of the document introduces a rights-based lexis as the essence of the status quo. I argue that the British were able to justify their scheme for land reform through this rhetoric. Individual property rights could be presented as a form of security or protection for the Palestinian community. The British could thus portray themselves as benevolent—aiding the backward Palestinian peasants who had previously been denied their right to private property.

Manipulation and replacement of the Ottoman system

These two colonial aims—one fiscal, the other political—contained an apparent contradiction. In order to make the two compatible, the British elected to draw on and manipulate Ottoman law as they saw fit to accommodate their purposes, destroying the parts of the system they believed would hinder their efforts—the musha’ system and the tithe. In this section, I will discuss the British administration’s deliberate misunderstanding of miri land and their portrayal of the Ottoman system as

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104 Bunton, 16.
a dysfunctional method of land ownership. This allowed them to claim the implementation of their own regime was regularizing and rationalizing for the benefit of the Palestinians, a once chaotic system.

The British systematically misrepresented the land categorizations of the Ottoman system, namely its distinctions between miri and other categories. According to Bunton, the British redefined miri, conceiving of it as state domain that the Mandate government could use to consolidate power and resources at its will.\textsuperscript{106} As officials “of an extremely budget-conscious government” they were “vulnerable to considering public ownership of land as much a part of the national assets as the funds in the Treasury.”\textsuperscript{107} In this instance, they adapted components of the Ottoman system to their colonial goals, locating themselves as the modern interpreters of a backward Ottoman system.

Analogous to their treatment and description of Ottoman land laws, the British administration was determined to eliminate any component of the Ottoman system that stood in the way of establishing a concept of land as individually and privately owned (and therefore more efficiently taxable). Many officials of the British government in Palestine and, later, the men who chronicled their actions there, approached both the Palestinian peasantry and their Ottoman rulers through an Orientalist lens. As an example of that mentality, Kenneth Stein, years after the end of the mandate, termed the fellahin an “illiterate and unsophisticated peasantry” that was “not cognizant of its legal rights.”\textsuperscript{108} He was only echoing the critiques of

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\textsuperscript{106} Bunton, 30.  
\textsuperscript{107} Ibid.  
\textsuperscript{108} Stein, 5.
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Ottoman administrative systems that were manifest in the disparaging treatment of 
musha’ by the British officials in Palestine.

Both musha’ and the system of village tithing that accompanied it were, by 
British standards, the epitome of Ottoman underdevelopment. Whether or not they 
understood the particularities of the musha’ system, the British cast it off as an 
agriculturally unproductive form of communal ownership that enabled the corruption 
of Ottoman officials and evasion of the tithe by the fellahin. Stein claims that every 
major authority on Palestinian land tenure described musha’ as “the most debilitating 
factor affecting the economic betterment of the Palestinian fallaheen.” One such 
official was the High Commissioner, Herbert Samuel, who recounts in his memoirs 
that “primitive systems of land tenure and taxation discouraged good agriculture.” 
Samuel went on to say that the division of musha’ lands would benefit peasants even 
as it allowed for a more efficient system of taxation. Stein goes further, saying, 
musha’ would become even more unsustainable with each successive generation, 
given the “diminution of parcel size through inheritance” and the continued reduction 
of “existing economic potential”

The Ottoman system of revenue collection involved a tithe of the Empire’s 
agricultural production and another tax known as werko. The werko tax was levied on 
buildings and other immovable property. For the purpose of this investigation, I will 
not be looking at the werko tax, but rather focusing on the tithe—as the British 
administration appears to have done. Musha’ and non-musha’ villages alike were 
taxed under a tithing system by which the Ottoman government collected a certain

109 Essaid, 105.
110 Ibid.
111 Stein, 15.
percentage of the annual harvest as a tithe in kind. The crops were gathered in each village and a tithe of 12.5 percent (originally only 10 percent)\textsuperscript{112} was levied from each farmer’s harvest. As will be discussed in more detail in the following chapter, Ottoman officials or, in many cases, tax farmers were responsible for collecting the tithe.

The British administrators considered the tithe, the only lucrative Ottoman tax, to have two major defects.\textsuperscript{113} These defects were outlined in a series of investigations undertaken in the first years of the mandate. The Tithes Commission, convened in 1922, was the first official audit to assess the functioning of the taxation system. In a dispatch from the High Commissioner to Churchill, information from the Tithes Commission determined that many of the difficulties stemmed from the musha’ system of landholding.\textsuperscript{114} In 1924, director of agriculture for the British Mandate, E.W. Sawer, labeled the system “an insuperable obstacle to economic development.”\textsuperscript{115} In a dramatic statement, Sawer pronounced that “the tithe goose, if not killed outright, is being rapidly bled to death.”\textsuperscript{116}

In the British view, the system allowed for the corruption of officials and tithe payers alike. As Stein writes, “the entire tithe system in Palestine was open to wide abuse and fraud. At each bureaucratic level, a government official was able to skim

\textsuperscript{112} Until the 1880s, the Ottoman tithe was ten percent of the annual crop. An additional tax of 2.63 percent was levied thereafter. According to Stein, this additional sum was “used primarily for providing capital to make agricultural loans” (Stein, 16).
\textsuperscript{113} The werko tax—a tax on property such as buildings—was unreliable according to the British. Therefore, colonial revenue came disproportionately from the tithe (Bunton, 141).
\textsuperscript{115} Stein, 3.
\textsuperscript{116} Bunton, 144.
an amount off the top for personal needs.”

After discussing the “malfeasance of local Ottoman officials,” Stein turns to fellahin methods of tithe evasion, including concealing crops or moving them to areas that were not taxed. Bunton also discusses evasion of the tithe, pointing to a British report from 1921 which discusses the ways in which Palestinian farmers were able to evade entirely, or in part, the tithe levied.

Working to coordinate a steady flow of revenue in line with a redefinition of property would, according to the British authorities, require a land reform master plan. Only then could preparations be made for a modern, productive, and ‘universal’ system of landed property and taxation to replace the ‘backward’ one inherited from the Ottomans. The system would secure an annual revenue flow and simultaneously aid in the creation of a property system through which Zionists could carry out their settlement project of colonization through land purchase.

**The modernization idea**

The British administration intended to introduce a radically different system of land settlement and taxation based on new principles of individual private property. The system would replace both musha ‘landholding and the accompanying tithing of village crops, registering each plot of land to an individual responsible for the attendant land tax. As will be discussed in the next chapter, the British desired to

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117 Stein, 16.
118 Ibid., 3.
119 Ibid., 18-19.
tax the land rather than the crops. With a land tax, the government could ensure a steady yearly revenue that would not depend on weather, pests, or other variables influencing the harvest.

The idea to develop an efficient property scheme and the ability to levy reliable taxes was not new to the British. As Gavish points out, “a close connection between land and land measurement has existed from the dawn of history…with time, records and documents on land transactions accumulated into large volumes of inventory—land registers.” All of this was connected to the ability to parcel land and value the land for tax assessment. In early twentieth-century Palestine, in order for each individual to be tied to a particular plot, musha’ land, and even certain areas in non-musha’ villages had to be parceled. Land parcellation as a concept was also not new to the British administrators. As Essaid writes, the parcellation “process occurred on a global scale during the nineteenth century.” Essaid goes on to say that communal tenure was seen as “an impediment to security of title and thus security of tenure.” The subsequent parcellation of communal land into privately owned plots “was seen as a form of modernization.”

Ernest Dowson and the grand scheme

Historians tend to divide the first decade of British presence in Palestine into two five-year periods. The first is before the arrival of Ernest Dowson (1917-1923).

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121 Gavish, 25.
122 Essaid, 32.
123 Ibid.
124 Ibid.
The second is the subsequent period (1923-1928) during which Dowson was charged with planning and reforming the land system.

British land policy during the early occupation (1917-1920/1923) was largely an effort to maintain the status quo, attempting to ensure the security of the tithe. To effect this, the young administration passed laws such as the Tithe Law Amendment Ordinance, which imposed penalties on fellahin for concealing crops.125 By 1923, though, the British officials were so frustrated with the inefficiency of tax collection that they decided to decentralize the taxation administration by creating three district commissioners each responsible for a different aspect of the assessment and collection of taxes.126 This reform was implemented after an investigative committee “discovered a wide variety of internal regulations and practices between District and District and even between Sub-districts in the same District.”127 However, this measure actually compounded the departments’ inability to coordinate or make progress on reforming the land system. In 1923, frustrated British officials pushed for a further focus on taxation reform.

In 1923, Ernest Dowson, a member of the British financial department in Egypt, was traveling from Cairo to Britain, retiring from a stint surveying land. On his way home, he was asked to stop in Palestine. Known as an expert on colonial land reform and for his work on comparative systems of land tenure, he was asked to conduct a short report on the land tax system in Palestine. After just five days in the territory he published a report, “Notes on Land Tax, Cadastral Survey and Land

125 Stein, 17.
126 Bunton, 160.
127 Ibid.
Two years later, he returned to conduct a more extensive investigation. Dowson confirmed the recommendations of other British officials, contending that the Ottoman land system and the accompanying survey maps were inadequate and that the whole system was in dire need of modernization. Dowson’s “remedy” was, according to Bunton, “largely informed by ideas of linear progress from premodern to modern forms of property that had for a long time shaped British views of justifying empire.” Dowson recommended a “comprehensive settlement of…rights by a systematic sweep of cadastral survey investigation in situ…and registration of results parcel by parcel.” He hoped to map every field, road, hedge, and hill. The goal was to be able to establish village units and within each, “secure an individual person to an individual property.”

Previous efforts at reforming the land system in Palestine had consisted of land surveys and the registration of land titles. Until Dowson’s arrival, however, these two activities were being carried out separately. Dowson was brought in “to examine their co-ordination” A fiscal survey, in advance of the time-consuming cadastral survey would allow for preliminary efforts at land settlement and would simultaneously replace the tithe system. As Gavish summarizes, “fiscal reform would come before the cadastral one” and the Government would be able to benefit from a “change in the system of levying property taxes.” The British truly believed their scheme for survey and registration would be the necessary solution. As Bunton

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128 Bunton, 15.
129 Ibid., 13.
130 Ibid, 17.
131 Ibid., 19.
132 Shepherd, 103.
133 Gavish, 139.
writes, “so compelling was the overall logic of secure and individual rights to land, British colonial officials acted at times as though they had invented private property and at other times as though it was a natural ... entitlement.”\textsuperscript{134}

**The first taste of failure**

By 1927, ten years into the British occupation (and five years after bringing on Dowson), the British scheme for a new system of land taxation and individual private property still had not gone into practice. The Ottoman tithing system of yearly crop assessments remained in place, and an insignificant portion of Palestinian land been surveyed or registered to individual cultivators under the new plan.

Why did the plan fail so miserably? According to Dowson, the architect of the property and taxation scheme, there were three main causes of the failure to implement the grand plan for land reform. He blamed the local British administrators’ inability to follow previous colonial experiences. The administration, according to Dowson, had “refused to learn from” its experience of “similar problems in Egypt, India, and Sudan.”\textsuperscript{135} His other complaint was that the British government insisted on finishing the survey before commencing with revisions of the land code, ignoring his suggestion to combine the two. The third cause of stagnation, according to Dowson was bureaucratic inefficiency caused by separate survey and registry departments.

\textsuperscript{134} Bunton, 21.
\textsuperscript{135} Gavish, 153.
which competed and clashed. According to Dowson, “the failure was organizational.”

Martin Bunton’s line of reasoning suggests that the British were mainly focused on fiscal concerns and thus were actually only willing to accept interim solutions, more intent on capturing as much revenue as possible in the short term than effecting a grand, modernizing reform. His argument rests on the many ordinances passed in the early 1920s that attempted to improve the collection of the tithe, as well as the proposals for interim reforms of the tithe put forward in 1926, which I will discuss at length in the next chapter.

Dov Gavish poses his own questions regarding the issues that arose in attempting to implement a “universal” land system. However, I argue that he asks the wrong questions. Instead of interrogating the scheme itself, or the impossibility of successfully imposing a universal system in the first place, he blames the failure on local realities the British encountered. Gavish wonders whether registration and land settlement in Palestine could be done the same way everywhere, using the same methods “without regard to local differences in traditions, religion, landownership, law, and regime.” He raises all the relevant points about the incongruity and misconceptions of the scheme and systems of landholding. However, he does not come to the conclusion that a “universal” scheme is doomed by its very universality—that its failings lay in the universal qualities it attempted, rather than the incongruence of a particular local case.

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136 Gavish, 153.
137 Ibid., 154.
Yet the arguments discussed above at least contribute to our understanding of the larger issues of British tax reform in Palestine. My preliminary explanation of the failure has to do with British ignorance of local systems. The scheme did not fail simply because the bureaucracy was inefficient or because of the stringency of fiscal reforms. Further, the problems did not stem from local religious traditions, stubbornness, or backwardness.

By 1927, the scheme was failing because the type of project that the British intended to pursue required a new type of knowledge. It required microlevel knowledge of land, boundaries, productivity of land, and the exactitudes of ownership.

The scheme dictated the denigration and subsequent parcellation of the musha‘ system and a switch from tithing to the taxing of property. However, as will become clear in the following chapters, the British would come to realize the virtues of each system and the locally unintelligible nature of their own grand plan.
III

Proving Palestinian Principles

On January 29, 1927, the *Times* of London published an article from their Jerusalem correspondent stating that Dowson’s fiscal survey “[would not] be finished within the next ten years.”\(^1\)

Having realized that Dowson’s grand scheme for tax reform was failing, or at least stalling, the British administration decided that it would instead have to keep the Ottoman revenue system—one which tithed crops rather than taxing land based on its value (the Dowson plan). From the outset of their occupation of Palestine, however, the British authorities had made clear that they viewed the Ottoman system of landholding and tithing as backward and inefficient. So in February of 1926 the Mandate administration announced the appointment of the Average Tithe Committee to further investigate the tithe and recommend a “temporary improvement of the system of levying the tithe.”\(^2\) Based on the committee’s findings the British administration elected to keep the Ottoman system but carry out reforms to ‘modernize’ it.

In this chapter I will discuss the first *major* reform of the tithe system that the Mandate government implemented: the Commutation of the Tithe in 1927. What can we learn from this decision to revert to the Ottoman system? I will discuss British objections to the Ottoman system as it functioned as well as the case they made for its

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\(^1\) ‘Levying of Tithe in Palestine,’ January 29, 1927 in Land Settlement: Abolition of tithes, CO 733/135/1, 49 (emphasis mine).

\(^2\) Ibid.
reform. Furthermore, I will use the Average Tithe Committee Report, alongside the correspondence and debates that accompanied it (dating to the period of 1926-1928). I plan to look at what the British proposed. Did the administration manage to ‘rationalize’ or ‘modernize’ the Ottoman system? Or did they, in fact, increasingly rely on ‘backward’ local forms of knowledge?

Before looking at what the committee proposed, it is necessary to understand exactly how the tithe system worked, in its various iterations—under Ottoman rule, British military occupation, and early British rule.

**The tithe before British occupation**

Under the Ottoman land system, rural taxation was levied as a fixed percent of the annual crop yields. This tithe took a percentage of the agricultural produce rather than taxing the value of the land in the village. The crops would be brought to a central village location and a tithe of 12.5% (exactly 1/8) would be collected from each of the cultivators’ crops. In some cases, the government sent officials to collect the revenue directly. In other cases, the right to tithe was held by a ‘tax farmer.’ Tax farmers purchased the right to collect revenue in a certain area for a fixed price. Then in order to refund their investment, the tax collector was left to collect as much crop or cash as possible from cultivators in their designated region.

In a series of reforms, most notably, the Land Code of 1858, the Ottomans attempted to eliminate the latter practice and ensure, instead, that Ottoman officials would collect the tithe directly. That way, any increase in production would benefit
the state directly, rather than increasing the profit accrued by the tax farmer.\textsuperscript{140} It does not appear, however, that the reform was implemented in all villages.

Under the pressures posed by World War I, which demanded additional crops to feed the troops and support the war effort, the system began to change. According to an early report by the British, villages coalesced into small groupings (typically 4-5) each of which nominated an estimator (supervised by authorities at the level of the Kaza—or ‘county’)\textsuperscript{141} to levy a certain part of the crops to give to the troops. The remainder “was sold by public auction against cash payments, or against drafts at short date guaranteed by reputable persons.”\textsuperscript{142} In other words, cultivators first had to supply the troops after which the rest of the crop was sold. The fellahin would receive payment in the form of either cash or note of credit (presumably from a local merchant or notable).

The tithe under British occupation and early Mandate rule

From the outset of the occupation, the British administrators needed to ensure that “local taxation offset their costs.”\textsuperscript{143} This meant relying on the same tithing system and the same tax collectors that had been employed by the Ottoman administration. These collectors, eager to secure a means of subsistence, continued their work as they had under the Ottomans.

\textsuperscript{140} Bunton notes that there is no evidence as to how widespread this practice was by the time the British arrived in Palestine, especially as the Ottoman Land Code of 1858 was designed to eliminate tax farming (Bunton, 142).

\textsuperscript{141} A Kaza is an administrative division used under the Ottoman Empire. The term meant district or sub-district. In Donald Quataert, \textit{The Ottoman Empire, 1700-1922} (New York: Cambridge University Press, 2000).

\textsuperscript{142} ‘Report of the Tithes Commission, 1922,’ CO 733/20, 193 in Bunton, 163.

\textsuperscript{143} Bunton, 163.
During the first two years of occupation, the British made several changes to the system through which the tithe was assessed and collected. Firstly, they eradicated the practice of tax farming. As well as standardizing the unit of the tithe in kilos—a measure in weight, rather than volume—the British administrators also offered cultivators the more flexible (and from an administrative standpoint, more convenient) option of paying a cash tax in lieu of the tithe. The cash tax was an amount slightly lower than the redemption price—the expected market value for the crops—estimated by British officials. Offering a cash alternative was helpful for the British assessors tasked with estimating or counting large volumes of produce. However, the option of paying a tax in cash did not benefit all of the fellahin. Often, cultivators had to go into debt to get the cash. Finally, the Mandate government also lowered the tithe percentage from 12.5 percent back to 10 percent.

In eliminating tax farming, instituting the kilo measurement, and allowing cash payments, the British government consciously moved to create a more equitable system for revenue collection as a component of a larger “Europeanization of administration,”

**Support for an investigation of the tithe system**

Due to the delays in the plan to replace the tithe system entirely, various parties on the ground in Palestine advocated for the commutation of the tithe. A

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144 Bunton, 142.
145 Ibid.
146 Ibid.
147 ‘Average Tithe Committee Majority Report,’ 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 43.
148 Nachum Gross in Bunton, 142.
report compiled by Dowson on the progress of land reform in Palestine from 1923-1930 notes that nearly all district officers of the Mandate agreed that the tithe system was in dire need of change.\textsuperscript{149} In 1924 a Colonial Office official was pointed to the fiscal “advantage of fixing the existing tithe for a period of five years in anticipation of the substitution of a land tax.”\textsuperscript{150} Another concerned party was the Supreme Muslim Council, which collected all of its revenue from the annual tithe (of crops cultivated on \textit{waqf} land).\textsuperscript{151}

In early 1926 the High Commissioner of the Mandate, Herbert Plumer, appointed a committee of officials to investigate the “measures [that could be] advantageously taken in advance of Land Settlement to replace the existing system of collection of the tithe on the products of the soil.”\textsuperscript{152} The committee comprised its chairman, W.J. Johnson, and two other colonial officials, R. E. H. Crosbie and F.G. Lowick.

\textbf{Representations of the Ottoman tithing system}

After completing an investigation of their concerns with the tithing system, the committee still believed that “the best final solution of the present problem [was] a Land Tax.”\textsuperscript{153} The commuting of the tithe was to simply be a \textit{temporary} measure,

\textsuperscript{149} Dowson, ‘Report on the Progress of Land Reforms in Palestine, 1923-1930’, CO 733/221, 17 in Bunton, 145.
\textsuperscript{150} Sheets, 23 May 1924, CO 733/68, 482 in Bunton, 145.
\textsuperscript{151} Bunton, 145. The Supreme Muslim Council was a counseling body established in 1922 to advised the High commissioner on mandate policy. In Khalidi, \textit{The Iron Cage}, 55-57.
\textsuperscript{152} ‘Appointment of Committee’, 12 March, 1926, in Land Settlement: Abolition of tithes, CO 733/135/1, 42.
\textsuperscript{153} ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 43.
an interim proposal containing “as many as possible of the advantages of a Land Tax [Dowson’s land scheme].”\textsuperscript{154} It seems that the British authorities had two primary motives to commute the tithe. The first was to ‘modernize’ production for Palestinian cultivators (moving the native population toward a more developed form of agriculture). The second was to address the administration’s fiscal concerns, of which there were two aspects: the British bureaucrats’ desire to reduce the cost of the tithing system while also bringing in more revenue.\textsuperscript{155}

The committee’s report, submitted on July 28, 1926, began by detailing the necessity of reforming the existing tithe system. Their reasons included facets of the tithe that were hindering both the ability of the colonial administration to collect revenue, and the cultivators’ production capacities. The report outlined the detrimental features of the annual tithe assessment, namely, delays in assessing the crops and the arbitrary nature of assessment.\textsuperscript{156} I will discuss each in turn.

Article three of the Majority Report discusses the “objections to the present system” of tithing, including, but not limited to “delays of assessment : viz. loss of time; loss of crops by insects, by theft, by fire; loss of early high prices.”\textsuperscript{157} An annual assessment, they argued, was time consuming. And during the months it took for estimators to visit each village, crops—especially fruit, olives, and other produce—had a high probability of spoiling. Palestinian farmers were steadily encouraged by the Ottoman administration and subsequently the British Mandate to enter their crops

\textsuperscript{154} ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 43.
\textsuperscript{155} ‘Appointment of Committee’, 12 March, 1926, in Land Settlement: Abolition of tithes, CO 733/135/1, 42.
\textsuperscript{156} ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 43.
\textsuperscript{157} Ibid.
to an increasingly globalized market. As mentioned in the background chapter, cultivators were encouraged to export citrus and other crops to Europe and elsewhere. The British administration was quick to blame the Ottoman system of annual assessment rather than acknowledge that the push for more citrus export—largely promoted by the British administration—had altered the agricultural realities and was perhaps why the tithing system may have seemed outdated. The British opted instead to put sole blame on the local system, the tithe in kind, calling it inherently backward.

The second half of the third article highlights the arbitrariness of tallying “the amount of crops owned by each tithe-payer” or the amount the tithe-payer would make selling his crop at market (i.e. the estimated redemption price, used to calculate the cash tax).\(^{158}\) The authors also objected to the manner in which the Ottoman tithe system neglected “various considerations, such as the cost of production, of improvement and of transport.”\(^{159}\) Since the crops were tithed in the village before being taken to market, the cultivators were taxed before they could factor in the reduction in profit from transportation and other exigencies.

For the British authorities, this arbitrariness was symptomatic of the backward systems designed by the Ottomans. The same *Times* of London article quoted at the start of this chapter emphasized that the focus of an interim measure such as the commutation of the tithe was to “remove the present inevitable arbitrariness of

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\(^{158}\) ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 43.

\(^{159}\) Ibid.
method and hardship in incidence”—one that owed, implicitly, to its oriental origin.\textsuperscript{160}

Not mentioned in the report were other British colonial concerns about revenue collection. There had been a growing concern about the *fellahin*’s ability and tendency to evade the tithe. The Minutes of the Twentieth Meeting of the Advisory council from 1922 includes documented occurrences of farmers concealing crops from tithe assessors.\textsuperscript{161} In J.E.F. Campbell’s “Notes on the Tithe Commission Report,” from 1921, he discusses the particular tactics Palestinian farmers employed in order to make the “heap of grain appear small” before the tax estimator’s arrival.\textsuperscript{162} These concerns about corruption within the tithe system by officials and peasants alike persisted. In correspondences among British officials during the drafting of the Commutation of the Tithe Ordinance, a debate ensued about the adequate and appropriate form of punishment for farmers caught evading the tithe.\textsuperscript{163} This is to say that even in the final stages before promulgation of the reform, tithe evasion was still of central concern.

All of these problems, mentioned either in the report or in the surrounding correspondence were tied, in the mind of the British administration, to the traditional system of *musha*‘ farming and the means of levying the tithe that accompanied such a

\textsuperscript{160} ‘Levying of Tithe in Palestine,’ January 29, 1927 in Land Settlement: Abolition of tithes, CO 733/135/1, 49.
\textsuperscript{161} ‘Minutes of the Twentieth Meeting of Advisory Council’, CO 733/18, 228 in Bunton, 144.
\textsuperscript{162} J.E.F. Campbell, ‘Notes on the Tithe Commission Report’, CO 733/117, 33 in Bunton, 144.
\textsuperscript{163} In an early draft of the legislation for the Commutation of the Tithes Ordinance, the second clause of Article 15 discussed collective punishment of an entire village for any attempted tax evasions. (‘An Ordinance for Commutation of the Tithes,’ 14 April, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 31) However, in the final draft of the Ordinance, the clause was removed. Correspondence on the matter shows that J.M. Lloyd, asked that the clause be removed due to concerns of principle and morality (Memorandum J.M. Lloyd, 23 May, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 3).
landholding scheme that appeared chaotic to them. In April of 1927, an internal memo from colonial official, E.M. Hazelton stated that troubles would certainly arise seeing as the system for “registration of land” was “so backward.”\footnote{Memorandum Hazelton, 11 May, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 3.} A decade after British arrival in Palestine, officials were still calling the system underdeveloped and were still making attempt after attempt to ‘modernize’ it.

**Why reform the tithe?**

Every objection the British posed to the tithing system argued that the problems plagued Palestinian cultivators and British revenue authorities alike. In addition to increasing the yearly revenue, the committee was to determine how the British bureaucratic costs of administering the tithe system could be cut. The instructions of the committee, convened March 12, 1926, required that the report discuss any “consequent increases or savings in staff or other costs of collection,” possible with the proposed reform.\footnote{‘Appointment of Committee’, 12 March, 1926, in Land Settlement: Abolition of tithes, CO 733/135/1, 42.}

The reform of the tithe was also proposed as a way to help Palestinian cultivators. If the annual tithe could be fixed at a certain amount, the *fellahin* would feel encouraged to increase the productivity of their land, since their tax obligation would no longer increase in parallel with the size of their harvest. Bunton regards this as a genuine gesture of benevolence from the British, as cultivators “would be better off without the interference of assessment operations” every year.\footnote{Bunton, 146.} Whether or not
they were truly concerned with the needs of the *fellahin*, the vocabulary used by the British bureaucrats in the report and its surrounding correspondence repeated the ‘civilizing’ rhetoric of the previous years. Officials continued to label the *musha’* system and the tithe as backward systems in need of immediate remedy.

**The proposal to commute the tithe**

Having discussed the reasons for the reform and the parties that supported or opposed an investigation about the commutation, I will explore the British proposal for that reform. The Report recommended changing the manner in which the tithe was assessed and collected each year. Rather than continuing with the time-consuming annual assessment carried out by a team of estimators and officials, the new system would rely on a *fixed* assessment. The British had already subtly altered the system allowing for a second method of taxation—a cash payment slightly lower than the redemption price. Under the proposed interim scheme, this option would be further altered in the way it was assessed.

The Report recommended striking an average amount for the tithe based on “an adequate series of years.”\(^{167}\) The amount to be levied in kind would be predetermined by calculating the average amount tithed each year for the previous six years. This period covered “the establishment of the Civil Government to the present time (1920/21-1925/6)”\(^ {168}\). The average tithe had to be calculated on the basis of an *even* number of years because of a peculiar feature of olives—one of the main

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\(^{167}\) ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 43.

\(^{168}\) Ibid.
Palestinian crops. Olive trees produce a crop on a biennial cycle of large and small harvests.\textsuperscript{169}

The Report also proposed a commutation for the collection of cash taxes based on the redemption price.\textsuperscript{170} The committee recommended that the assessment come from the average of market prices from 1922/23-1925/6 for each crop. The redemption price would be averaged from only the previous four years rather than six, due to abnormal market fluctuations during World War One and post-War recovery during the period of early British rule in Palestine.\textsuperscript{171} The Report determined that both options (the tithe in kind and a tax based on the redemption price) should be kept open as regional increases in production of a certain crop often led to a decrease in market value (an abundance of a certain crop meant less demand and thus lower profits).\textsuperscript{172} Having both options open to cultivators was seen as reasonable alternatives, as cultivators could choose whichever option seemed fairer in a given year.

Another problem the British colonial administration faced was the enforcement of individual taxation. And so, in this interim reform, the bureaucrats decided to, like the Ottomans, calculate the tithe for entire villages. In all villages, the average tithe for the new fixed amount was to be calculated for the entire village as a whole and then levied on individual cultivators.\textsuperscript{173} Villagers would be tasked with distributing the tax among themselves, based on who was cultivating what land or

\textsuperscript{169} ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 43.
\textsuperscript{170} Ibid.
\textsuperscript{171} Ibid.
\textsuperscript{172} Ibid.
\textsuperscript{173} Ibid.
type of crop. These internal assessments would be done by elected local committees
of landholders who had the expertise to understand plot productivity and were
members of the community knowledgeable about familial patterns of landholding.\textsuperscript{174}

The British authorities, eternally concerned with financial burdens were
desperate to figure out how much the reform would cost. The proposal also calculated
the estimated cost of the new scheme. The Report stated that calculating the average
tithe for all villages in Palestine would cost 8,150 Egyptian pounds.\textsuperscript{175} This was,
according to the committee, less than the yearly budgetary figure for the estimation of
the tithe in each village (L.E. 18500) from the previous fiscal year.\textsuperscript{176} Therefore, the
report concluded that the “scheme would still pay its way” even if the cost of
implementation actually turned out to be double or triple the initial calculation.\textsuperscript{177}

The proposal was designed to benefit both the fellahin and the British
administration. In both cases, it would create a streamlined, more efficient system for
assessing and collecting revenue. The report commented that “the process of
calculation would be much simpler for the Government to effect and for the people to
understand.”\textsuperscript{178} The system also allowed for a more “carefully controlled” practice of
tithing.\textsuperscript{179}

\textsuperscript{174} ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes,
CO 733135/1, 43.
\textsuperscript{175} The British used the Egyptian pound as the official currency in Palestine, until 1927, when they
introduced the Palestine pound.
\textsuperscript{176} ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes,
CO 733135/1, 44.
\textsuperscript{177} Ibid.
\textsuperscript{178} Ibid., 43.
\textsuperscript{179} Ibid.
Causes of delay

After receiving the report, the British administration stalled more than a year before passing the Commutation of the Tithes Ordinance. This delay owed to several causes, the most conspicuous being the bureaucratic inefficiency of the colonial administration. From the correspondences and memos, it appears that officials were in unanimous agreement that a reform of the tithing system was necessary. However, despite their stated desire to enact these changes, colonial officials often took weeks or even months to respond to one another regarding the report.

By examining the relevant correspondences—within the mandate government, between the mandate government and the Colonial office in London, and within the central British government—we see firsthand the infighting and inefficiencies that dogged the reform efforts. The letters typically began apologetically: e.g., “I am sorry to have keep these papers so long while,” or, “I am sorry to have delayed this owing to pressure of work.” The second apology was intended to excuse a two-week delay in editing a document.

Besides being delayed themselves, the memos are filled with excuses further delaying decisions or outright rejecting the proposed changes. Decrying the colonial operations on the ground in Palestine, J.M. Lloyd wrote, for example, “the draft order is better in form than most Palestine productions (though it is far from being perfect).” In discussing a certain clause in the draft law regarding provisions for an annual reassessment of the tithe, A.J. Harding replied to Sir John Shuckburgh (nearly

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180 Memorandum Hazelton, 11 May, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 2.
182 Ibid.
a month after receiving Shuckburgh’s memo), complaining that the “H.C. proposes; & in Palestine Mr. Bentwich disposes.” Harding’s frustration with Bentwich, the Attorney General of Mandatory Palestine, for rejecting the reforms proposed by High Commissioner Plumer, was palpable and persistent. Two months later, that August, Harding was still complaining. Whatever claims the British made to the urgency of remediating a backward system seem refuted by the willing delays and self-conscious interchanges.

Another, perhaps more substantial, cause for delay in the promulgation of the Ordinance was the persistence of fundamental disagreements regarding the plausibility of the proposal. Indeed, in the dissenting minority report, the chair of the Average Tithe Committee concluded that “there [was] no practical substitute for the existing tithe system in advance of Land Settlement.” The enumerated dissent spurred debate, extended correspondence, and countless further revisions of the legislation. The main points of contention concerned the continued reliance of the British authority on local power systems as well as the inelasticity of a fixed annual tithe. The minority report argued that creating a fixed tithe based on the average of the previous six years “takes no cognisance of successive changes, and alleviation by remission of tax in the event of failure of crops.” Another contention held that the prevailing musha’ system of land partition was “unadaptable for fiscal purposes” due to the “considerable differences that [occurred] in the nature of titles to shares, and

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183 Memorandum Harding, 16 August, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 4.
184 Ibid.
185 Ibid., 9.
186 ‘Minute of dissent,’ 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733/135/1, 47.
the variety of methods in which partitions [were] made.”187 Whatever the merit of this argument, this clause highlights the fact that the reforms of the Majority Report drew directly from what it perceived as the defects of the musha’ system.

**Commutation of the Tithe as reinforcement of musha’**

Despite the minority report’s findings, the final draft of the Ordinance for the Commutation of the Tithe (passed December 1927) closely followed the recommendations of the Committee’s Majority Report. I argue that the British administration’s decision to adopt the recommendations of the Average Tithe Committee led to the promulgation of an ordinance that reinforced musha’ systems of knowledge rather than replacing or reforming them. Despite continuing to (both in the Report and elsewhere) label such practices as backward, the interim ‘modernizing’ reform designed by the British ultimately relied on three central aspects of the musha’ system.

The first such aspect was the decision to continue to construe the village as a collective whole for tithe purposes. Local leaders would determine the amounts owed by individual farmers, according to relative plot value and production capacity, but the British administration collected from the village unit, on whom the tax obligation reverted.

Next we come to the second aspect: local village leaders as de facto tax collectors. In the early period of Mandate rule the British still relied on mukhtars—or local village leaders—to aid in collection of the tithe. Bunton points out that, despite

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187 ‘Minute of dissent,’ 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733/135/1, 47.
the reforms made to the tithe system, the British, in 1925, still depended on local authority figures to levy the tithe.\textsuperscript{188} As mentioned above, the Report proposed that the tithe assessment be conducted by a “committee representing the owners,” who would determine who owed what to the British colonial government.\textsuperscript{189} This created concern among government officials and, in the ensuing correspondence, an edited version of the legislation adapted the language to read that British district officials would appoint the committee.\textsuperscript{190} J.M. Lloyd disagreed and remarked that, in fact, the District Commissioner should only play a role if the local crop owners fail to elect their own committee.\textsuperscript{191} He further disagreed on the responsibility of the British administration to adjudicate simple tax matters, namely whether fruit trees should be assessed by local owners or by the government.\textsuperscript{192} This debate left power in the hands of local experts to determine land cultivation and tax obligations.

The final reinforcement of \textit{musha}‘ came with the decision to recognize the category of “reputed land owner.” After deciding to commute the tithe, the British authorities still needed to determine who would pay. Under the original tithing system, a landowner—the person who held title to the plot of land—was supposed to pay the tithe. However, the registration process initiated by the Ottomans was, despite reform efforts by the British, never completed. British officials decided that the solution would be to introduce a category in the draft legislation that would manage

\textsuperscript{188} Bunton, 143.
\textsuperscript{189} ‘Detailed proposals for Draft Legislation,’ 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733/135/1, 46.
\textsuperscript{190} ‘An Ordinance for Commutation of the Tithes,’ 14 April, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 26.
\textsuperscript{191} Memorandum J.M. Lloyd, 23 May, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 3.
\textsuperscript{192} Memorandum Hazelton, 11 May, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 3.
the ambiguities of ownership and land tenure. A “reputed land owner” was defined, in the draft legislation, as someone “in receipt of the rents or profits of land in such circumstances that he is apparently the owner of the land, whether or not he is in possession thereof or is the registered owner thereof.” This definition follows verbatim from the musha’ construction of ownership, implicitly legitimizing earlier local understandings of power and the right of cultivation.

Furthermore, this new category challenged the British administration’s desire to claim all miri land as state land (see the previous chapter). The term ‘reputed owner’ also included any “person in occupation of State Domain.” The British labeled the existing tithe system as dysfunctional and claimed that implementing this proposed interim measure would be a step towards the grand scheme of individual property tax. However, they actually ended up reinforcing three fundamental aspects of musha’ land holding and the techniques of tithe collection.

The commutation as expansion of musha’

Bunton pointed out that reforms such as the commutation actually expanded musha’ practices of landholding and of thinking about allocation of rights to revenue. In order for the commutation of the Tithe to be applied to a variety of villages, the British officials were forced to make non-musha’ villages function like musha’ villages, where they perhaps previously may not have. These non- musha’ villages had to allow local leaders to determine the revenue allocations. Suddenly, villages

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193 ‘An Ordinance for Commutation of the Tithes,’ 14 April, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 25.
194 Ibid.
195 Ibid.
that were used to being tithed in an individual manner—legally registered plot owners each knew what they were supposed to pay—were being organized along musha‘ knowledge systems. The British authorities knew they could continue to rely on local mukhtars and local divisions of property to universalize and streamline because even cultivators in non-musha‘ villages were familiar with the tithe system.\textsuperscript{196}

Paradoxically, many officials such as Abramson acknowledged the musha‘ system as useful, and in a contradictory manner, legitimized it.

The implementation of the reform

Originally the commutation law was supposed to be implemented in all villages across Palestine.\textsuperscript{197} The British ended up, however, designing the ordinance as an \textit{experiment} to be tried and tested in just thirty villages.\textsuperscript{198} Even this number was cause for debate. As of November 24th 1927, only sixty-three villages (twenty-two of those Jewish) were to be included.\textsuperscript{199} In a letter dated April 27 1927, High Commissioner Plumer discussed the reasons not to implement the plan in every village, saying it was “clear that many difficulties might be anticipated.”\textsuperscript{200} He continued, “without experience of the working of the [proposed] system, an array of circumstances not forseen might defeat the intentions behind the proposals; and

\begin{itemize}
\item\textsuperscript{196} Bunton, 167-8.
\item\textsuperscript{197} ‘Average Tithe Committee Majority Report’, 26 July, 1926, in Land Settlement: Abolition of tithes, CO 733135/1, 44.
\item\textsuperscript{198} Memorandum Hazelton, 11 May, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 2.
\item\textsuperscript{199} Memorandum Harding, 16 August, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 5.
\item\textsuperscript{200} Memorandum High Commissioner Plumer, 14 April, 1927, in Land Settlement: Abolition of tithes, CO 733/135/1, 22.
\end{itemize}
might, therefore, lead to a reduction in revenue of not inconsiderable magnitude.\textsuperscript{201} His main concern was that changing the system would affect British colonial revenue. He therefore agrees with Dowson’s suggestion of keeping the proposal limited to “thirty villages comprising a complete variety of local tenures in Palestine.”\textsuperscript{202} By the end of 1927, officials had agreed that the experiment was to be carried out in thirty villages (four of which Jewish).\textsuperscript{203}

**Backward or modern?**

In summary, by 1926, the British mandatory administration determined that Dowson’s grand plan to conduct a sweeping survey and register plots to individuals to establish a countrywide land tax would take the next decade to implement. Due to the sheer number of villages still requiring a ‘legitimate’ form of registration, they set about designing interim measures that at might at least fix the current system they were being forced to continue using. The Committee tasked with identifying the major issues with the backward Ottoman system and proposing a reform—the Average Tithe Committee—determined that a fixed assessment would bring the administration closer to a “developed” system of land tax.

Historian Dov Gavish blamed the British failure to implement Dowson’s grand scheme on local tradition and steadfastness.\textsuperscript{204} The lack of registration of title and the prevalence of musha‘ was too widespread, he claimed. The proposal for reform, which would supposedly modernize the arbitrary Ottoman tithing system was

\begin{itemize}
  \item \textsuperscript{201} Memorandum Plumer, 14 April, 1927, in Land Settlement: Abolition of tithes CO 733/135/1, 22.
  \item \textsuperscript{202} Ibid., 23.
  \item \textsuperscript{203} Memorandum Harding, 17 August, 1927, in Land Settlement: Abolition of tithes CO 733/135/1, 14.
  \item \textsuperscript{204} Gavish, 154.
\end{itemize}
adopted and promulgated in an Ordinance for the Commutation of the Tithe in 1927. Through my analysis of the tenets of the reform, I question whether it was local systems of knowledge, culture, or religion, as Gavish writes, that prevented the success of the British system of taxation. Was it not precisely this local knowledge and expertise that was employed and reiterated in the reform? Was it not principles of organization that saw the village as a manageable unit, and relied on local leaders to enforce tax law that allowed the British to promulgate the reform? These backward practices are what allowed the British to, as they claim, ‘modernize’ Palestine’s tax system. If so, can we call it ‘modernizing’? It would appear that the major legitimations of power occurring through the reform, actually serve to reinforce the musha‘ system of local knowledge, understandings, and enforcement. Why and how were the British able to continue labeling their legislation as enlightened advancement of the system, while clearly reinstating mechanisms of local power and traditional musha‘ practice?

Through looking at this particular reform in the history of British colonial rule in Palestine, I hope to complicate accepted notions of colonial power through representation of the colonized as ‘backward.’ Ironically, despite representing the systems of the colonized as backward and corrupt, the British administration ended up working with and even reinforcing the principles of Palestinian landholding and taxation.

The following chapter will discuss the aftermath of the Ordinance. How did the British reform play out? What aspects of it worked?
IV

Backward Appropriation and the Pretense of Modernity

This chapter will look at the two processes of reform carried out in the early 1930s: the implementation of the Commutation of the Tithe Ordinance and Dowson’s grand scheme for land taxation. The first half of this chapter discusses the aftermath of the Ordinance—its perceived initial success and the subsequent realization of its failure. The interim tax reform, designed to eliminate at least some of the backward aspects of the Palestinian system, did not prove successful. The second half of the chapter closes the story of this historical window of British colonial tax reform. By 1935, the Land Tax scheme—designed nearly a decade earlier—was promulgated. Did the British eventually succeed in ‘modernizing’ the tax system? The 1935 tax reform served to further support that the British administration did not assert its colonial power simply through representing native as backward and replacing local systems with imported ‘modern’ ones. What form did the interaction between the British administration and local systems and practices take in this next phase of reform?

Signs of success

By early 1928, the Commutation of the Tithe Ordinance was being implemented in the thirty designated villages. By the following spring the administration believed
that the commutation was a success. The High Commissioner reported to the Colonial Office in London that “there are grounds for believing that the agricultural community would strongly resent a return to the system of estimating crops,” and that “the system of commuted tithe has been found satisfactory and, unless unforeseen developments occur, it will be maintained.”\(^{205}\) In June of the same year, Abramson, the commissioner of lands, wrote that the implementation process “worked very well last year.”\(^ {206}\) Dowson also commented on the commutation’s general success saying, “The advocates of immediate and general commutation of the tithe by villages have been fully justified by its success in removing the grosser evils of tithe collection.”\(^ {207}\) In 1931, Britain submitted its annual report to the Mandate Commission of the League of Nations. Looking back on the previous year, the report stated that “the Commutation of Tithes Ordinance, 1927, is in force throughout the country except for two Bedu areas in the extreme south of Beersheba, and two villages in the north of Palestine...The annual redistribution of the commuted tithe was carried out during the year.”\(^ {208}\)

However, this success did not last. By early 1929, various administration officials reported that the system of the commuted tithe was faltering. Tax assessment and collection “in recent years has broken down completely.”\(^ {209}\) The British were beginning to question whether the reform had done more harm than good. Apart from

\(^{205}\) Chancellor to Amery, 19 April, 1929, CO 733/171/12/67275, 7 in Bunton, 147.
\(^{206}\) Abramson to Shuckburgh, 23 June, 1929, CO 733/173/67332, 35 in Bunton, 146.
\(^{209}\) Minute Sheet, CO 733/233/97401 in Bunton, 165.
the aforementioned issues of reliance on local mukhtars as tax collectors and taxing entire villages rather than individuals, the failure of the reform was made manifest almost entirely by events out of British control: the Great Depression.

**Effects on the Palestine Mandate**

The Great Depression, a worldwide economic downturn in the 1930s, began in 1929. Here it is interesting to consider to what extent the Great Depression affected Palestinians and the economy in the Mandate. Jacob Meltzer, an Israeli historian, makes the argument that in general the worldwide slump did not affect Palestine as badly as other regions, at least in the first half of the 1930s. This is perhaps owing to the simultaneous acceleration of Jewish immigration which brought capital and stimulated local construction, trade, and industry. However, estimates of per-capita growth in income to which Meltzer refers are not necessarily accurate and only give a sweeping picture. They do not give details on how specific sectors of the population were affected. What is certain is that Jewish immigration in this period caused even more Palestinians to become landless, and thus perhaps would not have enjoyed the “income growth” that he describes.\(^{210}\)

Generally speaking, farmers and agricultural communities suffered worldwide as crop prices fell by about 60 percent.\(^{211}\) The statistics were not quite as drastic for Palestinians. However, there was a clear drop in the price of their produce. The


Report of the Committee on Economic Condition of Agriculturalists, and the Fiscal measures of Government in Relation thereto, referred to as the Johnson-Crosbie report, stated that the value of agricultural produce in 1930 was half what it was in 1929. According to the report there was a lack of demand for staple Palestinian crops such as olives and wheat. The Report noted, “the market is glutted and the farmer is unable to sell his surplus produce.”

The result of the Great Depression for the Mandate in Palestine was the further indebtedness of the Palestinian peasant population and a decrease in British colonial revenue. As Bunton puts it, by the middle of 1930, “the Arab farmer was being buried under enormous debt.” The British, were, as always, extremely concerned that a steady flow of revenue should somehow be maintained.

The commuted tithing system exacerbated the financial problems peasants faced. Abramson’s ‘Memorandum on the Commuted Tithe for 1931’ pointed to the problems of crippling tax rates. Article 16 of the 1931 Report of the League of Nations Mandate Commission stated that “in the north, district authorities were empowered to postpone collections of arrears of tithe and werko and of installments of agricultural loans, in any case of genuine inability to pay.”

What was it about the measures included in the commutation of the tithe that was so detrimental—that allowed for the full effect of the Great Depression to hit

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213 Ibid.
214 Ibid.
215 Ibid., in Bunton, 148.
Palestinian farmers (and consequently threaten colonial revenue)? Interestingly, the major novelty of the commutation—the fixed assessments—is what led to the Great Depression having such a damaging effect on both the fellahin and the Mandate regime.

The British had proposed, and started to implement, the reform of the tithe system—taking the average of the previous six years and levying that amount from the village. But when farmers were unable to sell their crop at market everything fell apart. The fixed tithe amount was unreasonable. The fellahin were forced to pay a sum far too great, given that they would not be able to sell their crops. Bunton calculates that the “drop in market prices in early 1930 represented a 50 per cent fall below the average prices on which the new commuted tax was based.”218 Farmers may have produced enough crop to pay the ordered tithe, but market values were so low that fellahin were further forced into debt.

The decision to fix the redemption price as the average of the previous four years also came back to haunt the British in the same manner. Dowson had warned in 1928 that the tithe system after the commutation reform “was an untrustworthy basis of village taxation.”219 He had expressed concern that changes in “the population, the nature and quality of the crops…the prices of produce” would show the faults of such a system.”220

Upon realizing the utter disaster that the commutation had allowed, the British searched for reasons as to why it had failed. As was mentioned above, they blamed

219 Cited by Dowson, in ‘Notes on the Abolition of the Tithe and the Establishment of Land Tax in Palestine’, CO 733/152/1/57195, 35 in Bunton, 147.
220 Ibid.
the inelasticity of the tithe assessment. They also pointed to the arbitrary nature of official assessments on which the tithe was based. However, in addition to blaming the basis of the reform it had implemented, the British administration was still quick to blame the remnants of the Ottoman system and musha‘ landholding. The Mandate government was, for the most part, inclined to exculpate itself and instead point to the problems that commutation had not dealt with. It still blamed musha‘ as inhibiting the fulfillment of a serious yet flexible tax system.221

**Remedying the situation**

The British spent the subsequent years figuring out how to fix the revenue and peasant debt crises. How would they temporarily ameliorate the situation while continuing to implement a long-term solution to the tithing system? The British administration wanted to implement an efficient remedy that would ensure the flow of revenue, but they ended up introducing an *arbitrary* system for helping peasants.

The Johnson-Crosbie Report proposed an initial solution of reducing the tithe from 10 percent to 5 percent of the crop.222 In addition, the Report recommended that the tithe be permanently reduced to 7.5 percent and that urban taxes be increased to make up the deficit.223 They refused, according to Bunton, out of a fear about the

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221 Gavish, 153.
223 Ibid.
potential for financial losses if the commodity prices should suddenly rise.\textsuperscript{224} The administration, instead, decided to implement the “ad hoc remission of tithes at rates which reflected the amount of relief needed by the cultivators.”\textsuperscript{225} Short-term loans were made available to peasants and “further substantial remissions of commuted tithe in respect both of 1930 arrears and 1931 dues were granted, owing to the continued fall in the price of agricultural products.”\textsuperscript{226}

In addition to the temporary solutions of tithe remissions, the British focused on the grander reform scheme. The survey department in Palestine had been working slowly on Dowson’s plan moving from village to village. As Bunton writes, “lip-service” had continued “to be paid to the ultimate goal of taxation” based on land settlement, but no serious effort to expedite it had been implemented.\textsuperscript{227} It had been clear even before the Great Depression that “the commuted tithe was admittedly only a palliative measure which should be succeeded at an early date by a radical measure of reform of land taxation.”\textsuperscript{228} When the effects of the Great Depression were economically and materially realized in Palestine, the implementation of Dowson’s scheme became imperative. This required a reform of the grand scheme in order to ensure a speedy, and efficient remedy of the revenue issue.

\textsuperscript{227} Bunton, 161.
\textsuperscript{228} Letter from Plumer to Amery, 23 March, 1928, CO 733/152/57195 in Bunton, 161.
Implementing Dowson’s plan

This next section looks at the survey process from 1930-1934 and the Land Tax that was implemented in 1935 upon completion of the survey. In both the alterations to the type and manner of survey and in the tenets of the land tax reform, various forms of local knowledge and the principles of musha’ forms of land division were once again, reinforced. Despite claiming to be making it more efficient and modern, with each change to the survey plan, the British administration moved closer and closer to legitimizing musha’ forms of land division.

In 1930, the Mandate government provided Dowson’s program with the necessary financial provisions to conduct the fiscal survey of all villages. This fiscal survey would push ahead while the topocadastral survey (for land title registration purposes) continued concurrently. The British government decided that villages were too large to be dealt with as a whole and thus divided them into “manageable fixed blocks of land.” These would differ from the blocks used for registration of title. The fiscal blocks were to be plots of land with similar crop productivity value. The surveyors then graded all the blocks in a given village based on an index of productivity figures and assigned a certain tax rate. The “Commissioner’s land-tax assessors came and checked the situation in the field, supplemented or reassessed units of land, and fixed the structure of the fiscal blocks; that is, blocks of equivalent economic value in the area of the village. The block boundaries were measured and delimited, and after they had been entered on the map, the overall areas and the

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229 Gavish, 164.
230 Ibid.
231 Bunton, 155.
232 Ibid., 152.
cultivatable parts were computed. In this way was created another large series of maps, known as ‘village maps.’” It was these maps that provided the rubric for collecting tax after the implementation of the property tax reform in the mid-1930s. By 1931 “progress in the fiscal survey [had] been maintained and lands in 95 villages, covering an area of 1,165,780 metric dunums, were divided into fiscal blocks and the land in each block was valued.” Progress was swift and by 1932 the fiscal survey had been completed “in 173 villages, covering an area of 2,111,679 metric dunums,” were divided into fiscal blocks and the land in each block was valued.

The British reported that the most difficult part of the survey was how to divide up musha‘ land into individually owned parcels. Musha‘ land was already divided up into blocks based on productivity. However, the blocks rotated between different families. Not only did the British hope to tie families permanently to specific blocks, they also had to re-divide the plots based on slightly different parameters.

According to historians like Dov Gavish, the factors appearing to inhibit progress of the fiscal survey and division into blocks was the prevailing variations of land holding that existed among Palestinian cultivators. Gavish points out that in some cases “there was no basis for dividing the land into blocks and demarcating” them. A 1930 committee on economic conditions in Palestine wrote, “it is hardly

233 Gavish, 165.
236 Gavish, 164.
surprising that the partitioning of mesha’a lands has not progressed.”237 The British also blamed other aspects of the older systems that remained unfixed, pointing to the “difficulties of the Ottoman house and land tax.”238

Rather than second-guess their own muddled landholding scheme—an incomprehensible mixture of musha’ practices and individualized plots—the British instead blamed the local systems they had left in place.

The new reform as reinforcement of musha’ principles

By 1934, the Survey Department had completed the fiscal survey and Dowson’s reform could be drafted and implemented. In December of 1934 British Colonial officials reviewed and then prepared for promulgation a draft of the Rural Property Tax Ordinance. The basic principle of the Ordinance was the long-awaited shift from a system based on tithes in kind to one based on the value of the land.

The Land Tax reinforced three principles central to the musha’ system of landholding. The first was the understanding of the village as the unit. Despite claiming to be fixing the traditional system once and for all, the entire premise of the reform was that villages would be kept as units in the system of taxation. As Gavish writes, villages had to remain distinct units as “the village was an accepted administrative unit that had to be preserved.”239 Interestingly, the block numbering system they implemented had to be reformed later on due to British bureaucratic confusion in reading the universal system applied to localized situations.

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238 Ibid., 155.
239 Gavish, 164.
The second aspect of the ‘traditional’ musha’ land system used in the reform was to delineate plots based on their productivity. According to Dowson it would be easiest to divide “village lands into blocks of approximately uniform quality.”

Determining plots of equal economic value was essentially at the core of musha’. As was mentioned in chapter II, under the musha’ system, the value of village land was qualified based on a number of metrics, including distance from the village and soil fertility. Plot productivity was determined and then each family was allotted a certain areas. In fact, Bunton and Gavish both suggest that the similarity between the block land tax system and musha’ understandings of plot productivity, and thus familiarity (for Palestinians) was the reason why the British thought the process of reform would run smoothly. The Rural Taxation Committee wrote that rural property was “easily divided into general categories representing degrees of fertility.”

Dowson believed the “system would be received with satisfaction by the villagers, since they were accustomed to the division of lands by the musha’ system.”

Despite appropriating the form of traditional Palestinian landholding, the property scheme introduced by British authorities was distinguished by its newly privatized content. The central difference in the division of land between the Palestinian and British systems was that under the former (the musha’ system), land distribution had a transient quality, marked by an egalitarian ethos. Agricultural lands were held in common by the village and annually redistributed in plots of equivalent value. The British system adopted the means of plot valuation and distribution but accorded them a more permanent character, hoping to assign them to members of the

241 Gavish, 139.
landed elite and relegating many Palestinians to the position of tenant farmers. I argue that the British were forced to rely on local systems of knowledge in order to design and carry out this unequal property and taxation system.

Both of the factors mentioned above (village as unit and division based on productivity) relied on local knowledge in their execution. Under the plan, each villager was simply to report to British officials the value of the plot of land they cultivated. Individual cultivators were required to provide information to the British officials and watch their local expertise exploited in the name of ‘progress.’

The third aspect of Ottoman land holding that the reform reinforced was the reliance on mukhtars as tax collectors. As was made clear in the previous chapter, the idea of mukhtars as local power holders and integral to the process of tithe collection was reinforced through the commutation of the tithe reform. As Bunton writes, “even the 1935 rural property tax eventually took the form of a tax estimated for, and payable by, a village to be distributed, and collected, by the mukhtars on behalf of government.”

There was also a constant reliance on the mukhtars throughout the entire survey process and as the reform was being promulgated. In a 1933 report on the machinery of tax collection, the importance of mukhtars’ knowledge “of persons from whom the tax is rightly due” was still of central importance. These mukhtars, throughout the many processes of reform were in charge of collecting the tithe and of “maintaining everything from village records to public security.”

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242 Bunton, 166.  
244 Bunton, 165.
was promulgated in April of 1935 and implemented across the territory in the following year.\textsuperscript{245}

\textsuperscript{245} The reform was implemented in the same year as the 1936 Arab Revolt. The implications of the 1935 reform on the Arab revolt in 1936 have not yet been adequately dealt with. Though the land tax itself may not have directly caused Palestinian frustration with the Zionists, perhaps the village-level negotiation that was required by the new tax laws laid the ground for developing opposition to British colonization. Relying on the organization of and perhaps respect for local leaders in enforcing British reform may have in fact given Palestinians more power and autonomy to spread information.
Conclusion

The British mandate came into being at a time in the twentieth century when other colonial enterprises were starting to be dismantled. The ‘mandate’ idea thus required a slight rephrasing of colonial rule. Seeing as imperial projects could no longer easily be justified, nor could brutal means be used to maintain colonial ventures, a set of assumptions about knowledge and expertise accompanied this reworking. In order to remain in Palestine, the British had to label the Palestinians as backward and unable to govern themselves, while generating a narrative that cast the mandate administration as the only means of bringing them into modernity. This thesis set about exploring the colonial representations of native employed, retracted and appropriated by the British mandatory administration.

The story of the reform of the taxation of land in mandate Palestine is an interesting case study for examining the process of policy reform in a twentieth-century colonial project. It offers a concise set of developments for looking at the dynamics of colonial representation of native and the interaction and engagement with forms of local knowledge.

From the outset, the British administration pushed for measures that would secure and increase colonial revenue and perhaps facilitate European settlement. The Ottoman system for revenue collection that the British encountered was one in which a tithe in kind was levied from each village on an annual basis. British officials
labeled the Ottoman systems of landholding and taxation as corrupt and inefficient. This allowed them to maintain that the regime they hoped to implement would be regularizing and streamlining in comparison with the disorganized Palestinian one. Claiming that the reform was for the benefit of Palestinians further justified their presence. The British administration was determined to establish a concept of land as individually and privately owned. This would introduce an orderly land registration system and provide the necessary structure for efficiently taxing the Palestinian colonial subjects.

In implementing this system, the British not only hoped to resolve issues of revenue efficiency but also laid out the initial foundation for a settler colony. Earlier, I contended that a central support of the British occupation was the commitment made, implicitly and explicitly, by the administration that they would aid in the creation of a Jewish homeland. As long as land was still held collectively under the musha‘ system, there were limited opportunities for Zionist parties to gain a geographic foothold—certainly nowhere near the degree of landholding that might portend a future state. The British, and the Zionists, who, at times, heavily influenced mandate policy, needed a system of private property so that land could be acquired more easily by Jewish settlers. Promoting a scheme of landed property in order to enable Zionists to freely purchase land fit this supposition.

The main focus of British critique was on the musha‘ land system, a system for sharing the tax burden fairly according to principles of collective cultivation. Both

246 “Zionist actors penetrated every part of the land tenure system, legislation, survey, registration…and land was the key element to the creation of the Jewish nation and state.” In Essaid, 44.
247 Ibid, in Essaid, 39.
musha’ and the system of village tithing that accompanied it were, by British standards, the quintessence of Ottoman underdevelopment. They identified two problems with the systems: evasion of the tithe by Palestinian peasants and corruption of tax officials, estimators, and collectors. The British administration labeled musha’ farming unproductive, believing that private ownership would encourage increased agricultural production.

The British brought in a colonial expert on land and tax systems, Sir Ernest Dowson, to begin devising a grand transformation of the entire land registration system. Proceeding by the mid-1920s, the British plan was to replace the “backward” Ottoman systems of collective landholding and village revenue collection with a thorough scheme of individual private property.

By 1927, five years after bringing in Dowson, the British plan for a new system of land taxation and landholding still had not been realized. Many were quick to blame the failure of the grand scheme on the local realities rather than on the actual scheme the British were attempting to implement. They pointed to the backwardness of the musha’ system and the impossibility of dividing up these collectively cultivated plots of land.

In an attempt to adjust to the failure of the grand reform, The British opted for interim reforms that would still work towards eliminating what they deemed as arbitrary and irrational aspects of the revenue system. The concentration of this thesis was on the interim reform put into place after realizing that Dowson’s grand plan for reform would take too long to implement. Having realized that Dowson’s grand scheme for tax reform would be impossible to carry out in the next couple of years,
the British administration decided that it would instead have to keep the Ottoman revenue system.

Section three discussed the mandate committee set up to determine what sort of reform to implement. The Average Tithe Committee suggested keeping the Ottoman system but carrying out reforms to ‘modernize’ it. The British maintained the same representations of Ottoman landholding structures. All of the problems with the Ottoman system were tied, according to the British administration, to the traditional system of musha‘ farming and the means of levying the tithe that accompanied such a ‘chaotic’ landholding scheme. The Report advised altering the method through which the tithe was assessed and collected annually. Rather than maintaining the laborious yearly assessment carried out by a team of assessors and officials, the new scheme would depend on a fixed assessment.

In implementing this reform of the tax system, The British administration was forced to alter its relationship to local Palestinian knowledge. Although labeling existing systems as backward, the British became dependent on local knowledge to carry out their reform. They continued to claim that their reforms were new, modernizing, streamlining, and simplifying changes to the tithing system. However, they subsequently fell back on all of the main principles of the Ottoman systems of tithe collection and land holding. The British actually ended up reinforcing three fundamental aspects of musha‘ land holding and the techniques of tithe collection: construing the village as a collective whole for tithe purposes, keeping local leaders as the de facto tax collectors, and recognizing informal rights to land cultivation
through the category of “reputed land owner.” These three principles followed closely the musha’ construction of ownership and tax distribution.

Reforms such as the commutation of the tithe actually functioned to expand musha’ practices of landholding and understandings of taxation. In order for the commutation of the tithe to be implemented in a variety of villages, the British officials had to make non-musha’ villages function similarly to musha’ villages. Villages that were not organized through musha’ principles of collective cultivation were suddenly being systematized along the lines of musha’ knowledge. The British authorities knew they could rely on local mukhtars and local delineations of property to universalize because even farmers in non-musha’ villages were accustomed with the tithe system.

In addition, the most innovative part of the reform—the part not dependent on local knowledge—failed. The commuted tithing system intensified the financial problems Palestinian fellahin faced during the Great Depression. It was the major “innovation” of the commutation, the fixed tithe assessments, which allowed for the Great Depression to have such a detrimental effect on both the fellahin and the mandate regime. The British administration was still quick to blame the remnants of the Ottoman system and musha’ landholding—quick to perpetuate representations of the Palestinian peasant as backward. It still blamed musha’ as inhibiting the implementation of a serious yet flexible tax system. However, it was the British administration, which ended up introducing an ad-hoc and arbitrary system in order to deal with the inflexibilities of the new reform they had just implemented. In attempting to mitigate the crisis while ensuring the flow of revenue, they ended up
introducing a scheme for ad hoc remission of tithes at rates, for Palestinian peasants who couldn’t pay.

As discussed in section four of this thesis, even when the British turned back to implementing Dowson’s scheme, it was a similar story. When the effects of the Great Depression became apparent, and the administration struggled to remit individual cultivators’ tithes, the implementation of Dowson’s scheme became urgent. The British were forced to slightly change the manner in which the grand reform would be carried out. In both the modifications to the way the survey was conducted and in the changes in the tenets of the land tax reform, the principles of musha‘ land divisions were reinforced, yet again. Despite asserting that the changes were creating a novel, modern, and efficient scheme, the British administration actually progressed towards legitimizing musha‘ forms of land division.

In addition to reinforcing two of the aspects of musha‘ that had been legitimated through the interim reform (village as unit and local mukhtars as tax collectors), the Land Tax of 1935 also delineated plots based on their productivity. Under the grand scheme, villages were to be divided into fiscal blocks of uniform quality. These plots of equal economic value were effectively fundamental ideas of musha‘. The British were keenly aware of the similarity between the block tax system they were implementing and the musha‘ understandings of plot productivity. And in fact, the familiarity Palestinians had with these principles was one of the main reasons the British chose to reinforce them.

Even in the 1940s, British were still labeling musha‘ as backward and were trying to get rid of it. As Shepherd writes, a British report on rural land and
agriculture from 1944, recommended “the abolition of the mesh’a system…and the proper shaping of plots under land settlement.”248 And yet, all of the tax reform carried out over the previous three decades had relied on core principles of musha.’

The process of implementation for the interim reform in 1927 and the Land Tax in 1935 employed and reiterated local knowledge and expertise. Labeling Palestinian systems such as musha‘ as backward allowed the British to lay claim to the modernization of Palestine’s tax system. Yet the legitimations of power that occurred through the process of reform actually reinforced the musha‘ system as a system of local knowledge, understanding, and administration. Contrary to expectation, many officials (including Abramson) acknowledged the usefulness of the musha‘ system and further legitimized it.

The realities apparent in this story of tax reform complicate existing theories of colonial representation. In the introduction I discussed the work of a number of scholars in different disciplines who have tried to understand colonial power through the study of how power operates through representations of the colonized people. I briefly summarized the work of various cultural studies scholars, political theorists, and anthropologists. Historians like Bernard Cohn discuss the cultural technologies of imperialism in the context of British rule in India. These authors examine the justification of colonialism through labeling the colonized as traditional, in need of civilizing by the colonizer. Other scholars discussed the ways in which colonial authorities ignored local expertise and instead implemented their own policies built on imported knowledge. Edward Said argued that power came through the act of

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248 Shepherd, 105.
representing, of determining and labeling who the colonized were. These scholars all argued that systems of imperial power bring in new forms of knowledge and power.

What happened in Mandate Palestine challenges some of the paradigms outlined by scholars such as Bernard Cohn, James Scott, and James Ferguson. The British mandate administration did not merely label local practices as backward in an attempt to organize a system of power based on the ignorance of one and superior of another. In fact, after labeling local systems as backward, something very different happened. The British were unable to construct an entirely new system of land title and property revenue and instead they turned back to the old systems. They not only employed them, they reinforced and thus legitimated the central principles of those selfsame systems, reinstating mechanisms of local power and traditional musha‘ practice despite their claims to the contrary.

The history of British tax reform in the Mandate yields a different conclusion than the examinations of previous scholars due to the fact that previous colonial case studies retained a clear assumption of the superiority and inevitability of colonial representations. What this new history suggests is that the relationship between colonial knowledge and local populations is far more complicated. Whereas James Scott, for example, discusses the neglect and total disregard for local knowledge and expertise, I argue that the British employed and relied on Palestinian expertise.

Colonial representations initially brought setbacks to the British colonizers. However, the mandate administration was unable to implement their own

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modernizing imported schemes because they were forced to bend to the reality that local practice had virtues. And that local practice made sense.

However, the complexities introduced in this thesis do not suggest that Palestinians were not controlled or dominated under British rule. In fact, in the adoption and appropriation of local methods and principles of land reform and taxation into the British scheme, I argue that a new form of colonial power emerged. The British administration in Palestine carried out a unique sort of exploitation of the local population. The mandate government was able to continue exerting power but without actually imposing many of the ideas of the new system of property and taxation they laid out. Instead of destroying or eradicating local knowledge, they stole it. They were able to appropriate local expertise and use it for their own modernizing project. The British administration was able to have power in the way it labeled its actions as modern (justifying Britain’s need to rule Palestine) while remaining aware that it was relying on principles of local knowledge. The reworking of colonial rule that accompanied the creation of the ‘mandate’ shifted the paradigm of colonial justification and control and allowed for this new form of power.
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