



Universiteit
Leiden
The Netherlands

Promise, pretence and pragmatism: governance and taxation in colonial Indonesia, 1870-1940

Manse, M.R.

Citation

Manse, M. R. (2021, June 2). *Promise, pretence and pragmatism: governance and taxation in colonial Indonesia, 1870-1940*. Meijers-reeks. Retrieved from <https://hdl.handle.net/1887/3175569>

Version: Publisher's Version

License: [Licence agreement concerning inclusion of doctoral thesis in the Institutional Repository of the University of Leiden](#)

Downloaded from: <https://hdl.handle.net/1887/3175569>

Note: To cite this publication please use the final published version (if applicable).

Cover Page



Universiteit Leiden



The handle <http://hdl.handle.net/1887/3175569> holds various files of this Leiden University dissertation.

Author: Manse, M.R.

Title: Promise, pretence and pragmatism: governance and taxation in colonial Indonesia, 1870-1940

Issue date: 2021-06-02

Promise, Pretence and Pragmatism

Governance and Taxation in Colonial Indonesia,
1870-1940

Promise, Pretence and Pragmatism

*Governance and Taxation in Colonial Indonesia,
1870-1940*

PROEFSCHRIFT

ter verkrijging van
de graad van doctor aan de Universiteit Leiden,
op gezag van rector magnificus prof.dr.ir. H. Bijl,
volgens besluit van het college voor promoties
te verdedigen op woensdag 2 juni 2021
klokke 16.15 uur

door

Maarten Rowald Manse

geboren te Rotterdam

in 1991

Promotor: prof.dr.ir R. Arendsen

Co-promotor: dr. A.F. Schrikker

Promotiecommissie: prof.dr. H. Vording
prof.mr.dr. A.W. Bedner
prof.dr. M. Bloembergen
prof.dr. R. Raben (Universiteit van Amsterdam en
Universiteit Utrecht)
dr. A. Wahid (Universitas Gadjah Mada, Yogyakarta,
Indonesië)

Lay-out: AlphaZet prepress, Bodegraven

Printwerk: Ipskamp Printing

© 2021 M.R. Manse

Behoudens de in of krachtens de Auteurswet van 1912 gestelde uitzonderingen mag niets uit deze uitgave worden vervoelvoudigd, opgeslagen in een geautomatiseerd gegevensbestand of openbaar gemaakt, in enige vorm of op enige wijze, hetzij elektronisch, mechanisch, door fotokopieën, opnamen of enig andere manier, zonder voorafgaande schriftelijke toestemming van de auteur.

No part of this book may be reproduced in any form, by print, photoprint, microfilm or any other means without written permission of the author.

Acknowledgements

Completing this dissertation proved a fulfilling and occasionally taxing endeavour. The joy I had in the process of researching and writing, and the fact that it is now completed, is thanks to the relentless help and support of many people, institutes and sponsors.

I am grateful for the enthusiasm of my promotors, Rex Arendsen and Alicia Schrikker, in supervising me and putting up with my impatience. I am much indebted to their fruitful insights, and enjoyed our regular meetings during which they helped me improve both this dissertation and my qualities as a researcher.

Keebet von Benda-Beckmann, Peter Carey, Upik Djalins, Hans Hägerdal, David Kloos, Thomas Lindblad, Elsbeth Locher-Scholten and Tristan Mostert all read and commented on earlier versions and sections of this thesis. Their feedback helped me to improve the argument, correct mistakes and rethink what I wrote. Of course, any errors still present in the text are entirely my own.

The Tax and Customs Museum in Rotterdam made this research project possible, and I am grateful to its staff-members for their help and support. I also thank the Leiden University Fund, the N.W. Posthumus Institute, the Prins Bernhard Cultuurfonds and the Jadefonds for enabling me to undertake various research trips and other academic activities, and I would like to thank Jaap and Dea of the latter for their enthusiasm for this research project.

The research for this dissertation was carried out at various institutes, at all of which I felt most welcome. I thank the staff of the Nationaal Archief in The Hague, the Leiden University Library and KITLV in Leiden, Perpustakaan Nasional and EFEO in Jakarta, DKPPA, ICAIOS and PDIA in Banda Aceh, DKPP Sumatera Barat in Padang, PDIKM in Padang Panjang, BPKJB in Bandung, UGM and Arsip Statis Kadipaten Pakualaman in Yogyakarta, and NUS, the National Library, ARI and ISEAS in Singapore, for welcoming and assisting me. I am especially grateful to the staff of Arsip Nasional Republik Indonesia in Jakarta, in particular Bu Mira, Mas Jajang, Mas Haris and Kak Risma, for their help and friendship.

Various scholars contributed to this thesis at different stages by offering counsel, commenting on papers or in general as academic advisors and mentors. Thank you, Adriaan Bedner, Tom van den Berge, Marieke Bloembergen, Ulbe Bosma, Ewout Frankema, Henk Niemeijer, Remco Raben, Henk Schulte Nordholt, Jeroen Touwen, Sri Margana and Abdul Wahid, for your friendly advice, encouragement and feedback.

I am indebted to numerous colleagues, many of whom became close friends. I found a warm welcome at the Department for Tax Law. Thank you Ria, Natascha and Belinda for your invaluable administrative assistance.

Without you my research would have stranded long ago in endless bureaucratic hassles and practical difficulties. Thank you, Allard, Almut, Anna, Barbara, Coen, Esther, Hans, Heiko, Henk, Irma, Jaap, Jan, Koos, Madeleine, Mark, Michel, Mohamed, Rens, Reys, Roberto and Tanja for being such warm colleagues and maintaining the great habit of persistently lunching together at 12pm sharp, and thank you Adrian, Bastiaan, Dirk, Elodie, Els, Frederik, Judith, Juliana, Jurian, Mees, Manon and Tirza for sharing the PhD journey with me.

Thank you, Abi, Alexander, Ariel, Bente, Bypati, Chris, Girija & Thomas, Mikko, Philip, Sanne, Victor, Yuli, and other fellow historians in Leiden, Asia or elsewhere, for inspiring and encouraging me. Thank you, fellow PhD candidates of the Posthumus Training Program, cohort 2016, for your input at many exciting conferences and seminars.

Thank you, Bernardo & Laura, Bruno, Deasy, Hoko & Michi, Laura & Frank, Mies and other people whom I got to know through VVI, for your warm friendship and for being tremendously fun people.

Thank you Simon & Hannah, for being such wonderful friends, hosts, academics and parents for Azizah. The world is a more interesting place with you in it. Simon, thank you for drafting my maps, and providing me with an endless stream of archival material, books, antiquities, pictures, objects and oddities, much of which, admittedly, was more than I could process.

Thank you Sander and Sander, for providing feedback and input, for sharing music, books, facts, stories, thoughts and jokes, and for being my paranymphs. I hope to have been and be of as much support to your research projects as you were to mine.

Thank you Joost, Pierre, Timo, Wesley and Wouter for sharing many beers and movies the past couple of years. By now, we are old friends. Let us keep it that way no matter where life takes us.

Thank you, mum, dad, and Sander, for believing in me, and for your support, help, and understanding. Finally, thank you, Santy, for your unconditional love and support, for sharing thoughts and taking care of me, for encouraging me and helping me celebrate life, and for being there, always.

Table of Contents

ACKNOWLEDGEMENTS	V
LIST OF FIGURES, GRAPHS, MAPS AND TABLES	IX
LIST OF ABBREVIATIONS	XIII
PROLOGUE	
Assessment Bills from Aceh	1
INTRODUCTION	5
1 Theoretical context	6
2 Relevance	15
3 Research problems, questions and aims	18
4 Methodology	22
5 Structure and chapter organization	30
1 THE RHETORIC OF PROGRESS	
Dutch colonial ideas and reforms in the nineteenth and twentieth centuries	33
1.1 Government monopolies and coerced production	34
1.2 The spell of progress	51
Conclusion	72
2 THE SYSTEM ON PAPER	
Dutch colonial tax reforms, ca. 1870-1930	73
2.1 Bickering over burden: the first income taxes, 1878-1900	75
2.2 Expansion and reform, 1900-1914	86
2.3 Consolidation and unification, 1914-1935	111
Conclusion	123
3 THE RISE AND FALL OF A COERCED LABOUR ECONOMY	
Labour services and indirect rule in Ambon, c. 1600-1920	125
3.1 The foundations of the spice monopoly	126
3.2 Reinventing rule	137
Conclusion	153
4 LABOUR AND MONEY	
Socio-economic organization, coerced labour and monetary taxation in Java, c. 1830-1930	155
4.1 Inventing villages, distributing land: labour and taxation in Central Java until 1870	157
4.2 Institutionalizing villages, adding to the burden	169

4.3	(Re)writing adat: changing corvée policies and principles	176
4.4	Adding to the paper trail: investigations, redefinitions and continuities	191
4.5	The perpetuation of a shameful institute	208
	Conclusion	212
5	RETHINKING FAMILIES	
	Property rights and conflict in West Sumatra, c. 1840-1930	215
5.1	Principles of Minangkabau social organization	217
5.2	Colonial conquest and coerced cultivation	221
5.3	Taxing lineage property	225
5.4	Male oriented-orientalism, or making sense of female inheritance	232
5.5	After the storm: 'false elites', pretence and distrust	246
	Conclusion	254
6	HIDING BEHIND THE ORIENTAL DESPOT	
	Indigenous elites and violence in Aceh	257
6.1	Power in trading, trading in power	259
6.2	From Sultanate to province	265
6.3	Imperialism by contract	270
6.4	Domination and development	281
	Conclusion	296
7	COERCED IMPROVEMENT	
	Taxing within and beyond the state in Seram, c. 1860-1920	299
7.1	Seram: a stateless space	301
7.2	Coast versus mountain	308
7.3	Head taxes for headhunters	315
7.4	Vehicle for change: the total tax experience	322
	Conclusion	328
	CONCLUSION	331
	The consequences of fiscal modernization	331
	Implications	346
	Discussion	349
	SUMMARY	355
	SAMENVATTING	363
	RINGKASAN (SUMMARY IN INDONESIAN)	371
	APPENDICES	379
	GLOSSARY	391
	SOURCES AND REFERENCES	405
	CURRICULUM VITAE	453

List of Figures, Graphs, Maps and Tables

FIGURES

Figure 0.1.	Filled in tax form from Reubee, Pidie	2
Figure 0.2.	Another filled in tax form from Reubee, Pidie	3
Figure 0.3.	First page of the tax ordinance according to which the income tax of the forms from Aceh (1907) was levied	4
Figure 2.1.	Tax-collection tour with controleur G.L. Tichelman	93
Figure 2.2.	Tax-collection gathering with G.L. Tichelman	94
Figure 2.3.	Example of an income tax assessment bill (soerat [surat] aanslag; 'assessment letter'), of an assistant teacher from Yogyakarta, 1933	96
Figure 2.4.	Tax assessment bill (soerat aanslag), of a Chinese or 'Foreign Oriental' taxpayer from Bengkalis in Riau, 1939	97
Figure 2.5.	Drawing of a cutting machine in use on Flores	98
Figure 2.6.	Sample assessment bill land accordant receipt in use on Flores	98
Figure 2.7.	Sample of an assessment bill as designed by Resident Palmer van den Broek of Ternate (in office: 1912-1915)	99
Figure 2.8	Example of a wage tax assessment form of a Chinese employee from Tegal, Java, for the months of April, May and June (from top to bottom), 1935	122
Figure 4.1.	The Javanese apanage system in the early nineteenth century	167
Figure 4.2.	'Improved' land rent levying system	170
Figure 4.3.	Resident P. Sijthoff of Semarang, c. 1904	196
Figure 5.1.	Tax collection in West Sumatra	246
Figure 6.1.	Provisions for import and export rights, issued by Sultan Ala ad-Din Djauhar al-'Alam Shah of Aceh (1795-1823)	261
Figure 6.2.	Railway station 'Kraton at Kota Raja' of the Aceh Tramline, 1870-1900	283
Figure 7.1.	Alfurs chiefs on West Seram, ca. 1905	299
Figure 7.2.	G.L. Tichelman and his wife and notables preparing for Queen's Day in Amahei, ca. 1920	330

GRAPHS

Graph 2.1.	Government spending in the Dutch East Indies in fl. 1000, 1848-1938	74
Graph 5.1.	Income tax revenue from 'Inlanders' in West Sumatra, 1908-1922	249
Graph 5.2.	Income tax revenue from 'inlanders' in West Sumatra and Tapanuli, 1925-1929	253
Graph 7.1.	Income tax revenue levied from indigenous peoples in Amahei and Wahai, 1914-1920	324

MAPS

Map 1.1.	The Dutch East Indies' topographical division around 1915	32
Map 2.1.	The colonial tax regime around 1915	110
Map 3.1.	The Central Moluccas	124
Map 3.2.	Ambon and the Lease Islands	124
Map 3.3.	Nagari on Ambon (as mentioned in this chapter)	152
Map 4.1.	Java's administrative division around ca. 1885	154
Map 4.2.	Java's administrative division around ca. 1930	154
Map 4.3.	Central and East Java, showing the core apanage areas and the outlying provinces (<i>mancanagara</i>) controlled by the Central Javanese courts before 1811	168
Map 5.1.	West Sumatra	214
Map 6.1.	Aceh and East Sumatra	256
Map 6.2.	Self-governing territories	271
Map 7.1.	Seram	298

TABLES

Table 2.1.	Government revenue from various taxes compared to coffee revenue and total government revenue, 1879-1883	85
Table 2.2.	Tax rates in the income tax of 1908 for Europeans	88
Table 2.3.	Tax rates in the 'Company Tax' of 1907 for the indigenous people and 'Foreign Orientals'	88
Table 2.4.	Average direct tax assessments per capita in the 'Outer Territories' in fl.	109
Table 2.5.	Tax rates in the unified income tax of 1920	112
Table 3.1.	Assessments in the Nagari Tax, 1865-1866	140
Table 3.2.	Comparison of Hasil- and Pitis compensations in 1903	147
Table 3.3.	Head tax arrears on Ambon, 1902-1906, 1911-1913	150
Table 4.1.	Comparison of head tax rates and revenue in various Residencies in Java	205
Table 5.1.	Tax revenue collected from 'indigenous inlanders' in the income tax in West Sumatra, 1925-1929	253
Table 7.1.	Expected revenue of the had tax in Seram according to Van Assen	319

List of abbreviations

1 ^e GovSec	<i>Eerste Gouvernementssecretaris</i>	First Government Secretary
Adv.	<i>Advies/Adviseur</i>	Advice/Advisor
AdvBzBG	<i>Adviseur Bestuurszaken voor de Buitengewesten</i>	Advisor for Administrative Affairs of the 'Outer Territories'
AdvDec	<i>Adviseur voor Decentralisatie</i>	Advisor for Decentralization
Adv-Hon	<i>Adviseur Honorair</i>	Honorary Advisor
Afd.	<i>Afdeling</i>	Department
ANRI	<i>Arsip Nasional Republik Indonesia</i>	National Archives of Indonesia
AS	<i>Algemeene Secretarie</i>	General Secretariat
Ass-Res	<i>Assistant-Resident</i>	Assistant-Resident
Besl.	<i>Besluit</i>	Decision
BGS	<i>Besluiten Gouvernementssecretaris</i>	Decisions of the Government Secretary
BKI	<i>Bijdragen tot de Taal-, Land en Volkenkunde</i>	Journal of the Humanities and Social Sciences of Southeast Asia
BOW	<i>Burgerlijk Openbare Werken</i>	Public Works
Conc-Ord	<i>Concept-ordonnantie</i>	Concept Ordinance
CtHBNI	<i>Commissie tot Herziening van het Belastingstelsel in Nederlandsch-Indië</i>	Committee for the Revision of the Tax System of the Dutch East Indies
DepBB	<i>Departement van het Binnenlands Bestuur</i>	Department of Interior Administration
DepFin	<i>Departement van Financiën</i>	Department of Finances
Dir.	<i>Directeur</i>	Director
DirBB	<i>Directeur van het Binnenlands Bestuur</i>	Director of Interior Administration
DirBOW	<i>Directeur van Burgelijk Openbare Werken</i>	Director of Public Works
DirJus	<i>Directeur van Justitie</i>	Director of Justice
DirFin	<i>Directeur van Financiën</i>	Director of Finance
DirLb	<i>Directeur van Landbouw</i>	Director of Agriculture
Exh.	<i>Exhibitum</i>	Exhibit
GB	<i>Grote Bundel</i>	Large Volume
GG	<i>Gouverneur Generaal</i>	Governor-General
Gov.	<i>Gouverneur</i>	Governor
HGB	<i>Hoofden Gewestelijk Bestuur</i>	Heads of the Provincial [Interior] Administration
HIC	<i>Hoofdinspecteur der Cultures</i>	Head inspector of Agriculture
IG	<i>De Indische Gids</i>	
InspFin	<i>Inspecteur van Financiën</i>	Inspector of Finances

IPO	<i>Indisch-Maleisch Persoverzicht</i>	Indonesian-Malay Press Review
JSAS	<i>Journal of Southeast Asian Studies</i>	
KITLV	<i>Koninklijk Instituut voor Taal-, Land-, en Volkenkunde</i>	Royal Netherlands Institute of Southeast Asian and Caribbean Studies
KT	<i>Koloniaal Tijdschrift</i>	Colonial Journal
Mailr.	<i>Mailrapport</i>	Mail-report
MAS	<i>Missiven Algemeen Secretaris</i>	Messages of the General Secretary
MdAS	<i>Modern Asian Studies</i>	
MGS	<i>Missiven Gouvernementssecretaris</i>	Messages of the Government Secretary
MinFin	<i>Minister / Ministerie van Financiën</i>	Minister/Ministry of Finances
MinKol	<i>Ministerie / Minister van Koloniën</i>	Ministry / Minister of Colonies
MvO	<i>Memorie van Overgave</i>	Memorandum of Transfer
MvT	<i>Memorie van Toelichting</i>	Explanatory Memorandum
NA	<i>Nationaal Archief</i>	National Archives of The Netherlands
Ord.	<i>Ordonnantie</i>	Ordinance
OV	<i>Openbaar Verbaalarchief</i>	Public 'Minute' Archives
PVBBg	<i>Politieke Verslagen en Berichten uit de Buitengewesten</i>	Political Reports from the 'Outer Territories'
Res.	<i>Resident</i>	Resident
RvBh	<i>Regeringscommissaris voor Bestuurs hervorming</i>	Government Commissioner for Administrative Reform
RvMin.	<i>Raad van Ministers</i>	Council of Ministers
RvS	<i>Raad van State</i>	Dutch National Council of State
Stbl.	<i>Staatsblad van Nederlands-Indië</i>	State Gazette of the Dutch East Indies
SOK	<i>Sumatra's Oostkust</i>	East Sumatra
SWK	<i>Sumatra's Westkust</i>	West Sumatra
TAG	<i>Tijdschrift van het Aardrijkskundig Genootschap</i>	Journal of the [Dutch colonial] Geographic Society
TBB	<i>Tijdschrift voor het Binnenlandsch Bestuur</i>	Journal for the Interior Administration
TvNI	<i>Tijdschrift voor Nederlandsch Indië</i>	(Journal for the Dutch East Indies
TGA	<i>Terzijde Gelegde Agenda</i>	Inadmissible Agenda
UBL	<i>Universiteitsbibliotheek Leiden</i>	Leiden University Library
Vb.	<i>Verbaal</i>	Minute; Decision

Prologue

Assessment Bills from Aceh

In the summer of 2017, while conducting field research for this dissertation in Aceh, I met with an enthusiastic local historian who showed me his private collection of historical artefacts from the colonial era, housed in his 'Museum Mapesa', in Banda Aceh.¹ Scattered on the table were a collection of eighteenth-century gold coins, guns and *rencong* (Acehnese daggers), but my eye was caught by the paperwork he had collected and piled up, rather dangerously high, on a tiny wooden desk (no doubt a colonial antiquity as well). He opened a drawer and much to my amazement, pulled out two filled out tax-forms, dating from the early twentieth century.

One might wonder why I would prefer to look at scraps of old paper instead of seemingly more spectacular items such as gold coins and daggers, but for me, this was the first time I encountered such forms, which represent substantial remnants of a practice of colonial taxation which at the time I still struggled to understand. They are palpable witness to how the colonial state entered the houses and lives of the people it tried to subject, by categorizing, documenting, assessing and taxing them, as ordained by the accordant ordinance (see figure 0.3). It offers a glimpse into how the government's paper instrumentation related to the material reality experienced by taxed subjects. In two languages, Dutch and *Jawi* (Malay in Arabic script), the forms confirm the identity, place of residence and the amount of tax due, according to the government. They are signed by the chief or *geucik* (or *keucik*) of the small villages of Deah Baru and Reubéë in North Aceh (see map 7.1, Chapter 7), emphasizing the role of village governance in the colonial tax system. The forms were designed to identify the taxpayer and capture his status or income into taxable classifications as efficiently as possible.

The very fact that these forms have been preserved, testifies to the importance attached to them. It shows that at the time they were, perhaps, the only material artefacts that structurally connected people with the state, evidence of their bond with that state, or providing verification of their status. As such, the study of tax policies and practices, coming together in these forms, gives us access to a colonial reality otherwise obscured. They represent both an orderly paper bureaucracy of tax assessment, as well as the reality of negotiation and reinterpretation. In particular the second form, covered in scribbles, demonstrates that assessment bills were actively read and used, perhaps to renegotiate the assessment or maybe just as scrap paper. Either way, the forms exemplify a hybrid reality in which the world of colonial officialdom and paper-based rule met with the complex realities of taxpayment it attempted to capture.

1 <https://www.mapesaaceh.com/>.

BELASTING op de bedrijfs- en andere inkomsten
 in het Gouvernement Atjeh en Onder-
 hoorigheden.

1909 قاهون 1909

اندیلغ Afdeeling
 اوندراقدهیغ Onderafdeeling
 دیستریک District
 تانه Landchap
 معتمد یغ بودیری زلست، معتمد

سورت فاجک AANSLAGBILJET

33 No 33

1/153 is aangelegen voor 1/153

(1) (1) (2) (2) (3) (3)

(in letters)

Uitgereikt den

De (Bestuurder der Onderafdeeling),

نام اورغ یغ ملتفق فاجک
 ملتفق - ملأه (زو سلیده)
 معتمد (هاب برآه اندیلغ اچیہ بر)

(1) نام اورغ یغ ملتفق فاجک
 (2) ملتفق - ملأه (زو سلیده)
 (3) معتمد (هاب برآه اندیلغ اچیہ بر)

No. 406.

Figure 0.1. Filled in tax form from Reubee, Pidie. The form is filled in in Dutch on the right side and in Malay in Jawi script on the left. It is signed by the kampong chiefs or geucik. As can be seen, the villager was assessed for 1.53 guilders, and the tax bill was awarded in September.

Source: Private collection of Masykur Syafruddin/Museum Mapesa Aceh, Banda Aceh.



Figure 0.2. Another filled in tax form from Reubee, Pidie. Covered in scribbles and scrawls, this tax form has perhaps been reused to object and (re)calculate assessments, either for the next or former term of the tax year. The villager was assessed for 2.50 guilders.

Source: Private collection of Masykur Syafruddin/Museum Mapesa Aceh, Banda Aceh.

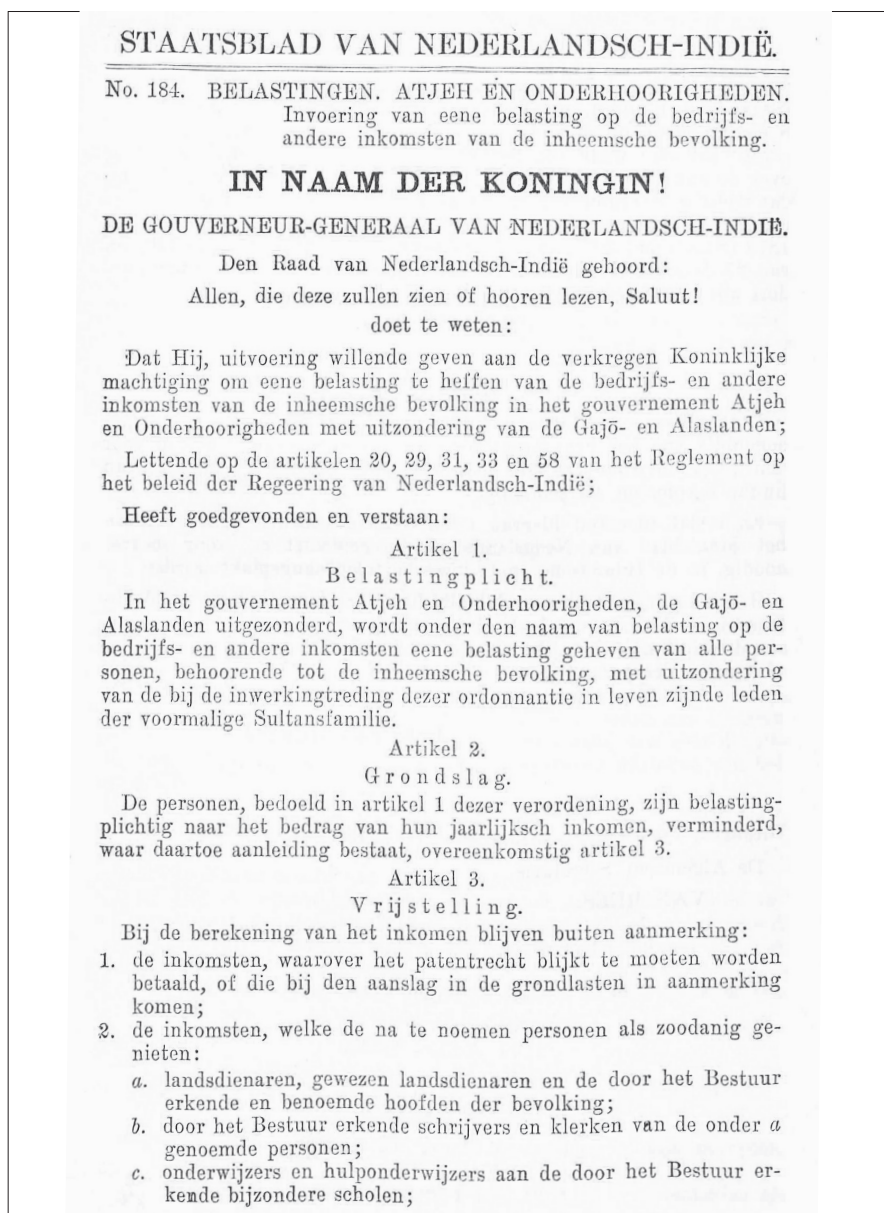


Figure 0.3. First page of the tax ordinance according to which the income tax of the forms from Aceh (1907) was levied. Formally ratified by the Governor-General in name of the queen, these ordinances expressed both the royal and legal authority of the state and set out the legal instructions for taxation. Tax ordinances could range in length from two, to well over a hundred pages. They contained various chapters, subdivided into numerous articles, detailing information about taxable or rateable persons, principles of tax payment, exemptions, the tax rates, the methods of assessment, payment and collection and possibilities for objection. Basically, ordinances continued the written law based upon which taxes were levied.

Introduction

Between 1870 and 1920, the colonial government of the Dutch East Indies (current-day Indonesia) strove to introduce a regime of centralized income taxes. Dutch colonial officials envisioned a full-fledged tax state in which all subjects paid their taxes equally, to capacity, fairly and in accordance with a system of laws, bureaucracy and governance. In 1920, the colonial administration finalized this process by unifying the separate tax regimes for Java, the 'Outer Territories' (the islands outside of Java), and for various ethnic groups within the colony. If anything, colonial policy-makers saw the unification as the crowning achievement, after half a century of reforms, that to them symbolized the fiscal consolidation of a purportedly modern colonial empire.

Yet even after 50 years of continuous reform the colonial administration was ill prepared to fulfil this ambitious agenda. Despite decades-long work on the system, the Dutch colonial tax regime, based on laws, *kohieren* (tax registers) and procedures proved, in practice, difficult to maintain. In 1919, upon being informed about the imminent introduction in Bali of the 'unified income tax', *controleur* (colonial administrator) V.E. Korn sighed:

"Every year, when going into the *desa* [...] I see hundreds of poorly dressed Balinese sitting around me, all listening unmoved to their assessments of 1.50 to 2 guilders [...] Even if I knew their incomes, where would I find the time to assess 250.000 people and calculate their assessments?"¹

Korn's quote reveals an interesting dynamic between policy and practice, between that to which the colonial state aspired and what local officials could actually achieve. This dynamic is reflected in the tax forms from Aceh, as exemplified above, and is symptomatic of deeper problems of governance, which studying the methods of taxation can bring to light.

This dissertation analyses the processes of the introduction of the new income taxes in the Dutch East Indies between 1870 and 1940. The subject is fascinating, not simply as a case study of the implementation of colonial tax policy, but even more so for the insight it gives into specific mechanisms of colonial governance and the relationships between the Dutch colonial state, local officials and colonized subjects. Studying tax regimes has been recognized as important because they reflect the key priorities, the organi-

1 ANRI AS Besl. 17-3-1920, n742-743, herein: Res. Bali en Lombok to DirFin, 21-12-1919: Controleur Badung to Ass-Res South Bali, 17-12-1919.

zation and the purposes of states, from which even the “thunder of world history” may be discerned.² As taxes address patterns of income, property, consumption and production, the very elements of a society colonial officials aimed to transform, tax policies demonstrated how the colonial state observed and aimed to recondition colonized subjects.³ But its conduct, rules and paperwork, while intended to document and subject societies into comprehensible categories, also seemed to present opportunities for turning around the power of the state⁴, and provided a playing field for people to negotiate the impact of the state on their lives. This challenges much about how colonial states are currently understood: while a lot of research during the past decades has focused upon how production of knowledge has informed practices of extraction and domination to further the colonial agenda, the sort of governance exemplified by Korn seemed to have been characterized rather by a lack of knowledge, by incapacity and speculation. This is an aspect of colonialism that has not yet received the attention it deserves. Thus, to properly understand why after more than half a century of reforms the colonial tax system was still experienced as unworkable by Dutch officials actually working on the ground, this dissertation closely investigates local experiences of colonial taxation as exemplary of governance, paying attention to the limitations of colonial statecraft and the roles of local governors, indigenous intermediaries and subjected societies.

In this introduction, I will first set out the theoretical context and historiographical relevance of this dissertation. Using these observations as a basis, I will outline the overarching research problem, questions and aims of this dissertation. Subsequently, I will outline the methodology used and provide an overview of the structure and chapter organization of this book.

1 THEORETICAL CONTEXT

Taxation and governance

What ‘modern’ fiscal governance and state organization encompassed, and what it was supposed to look like according to colonial officials (and many historians), has been informed to a large extent by the fiscal-political development or ‘evolution’ of Europe. Previous scholarship has described how this evolution brought about a development from feudal ‘domain states’

2 J.A. Schumpeter, “The Crisis of the Tax State”, in R. Swedberg (ed.), *The Economics and Sociology of Capitalism* (Princeton: Princeton University Press, 1991), 99-140: 108.

3 As put by a former Dutch colonial official: “Tax inspections seemed to be an appropriate tool to get to know a bit more about local inhabitants.” A. Visser, *Een Merkwaardige Loopbaan: Herinneringen van een Bestuursambtenaar in Nederlandsch-Indië/Indonesië (1932-1950)* (Franeker: Uitgeverij T. Wever B.V., 1982), 39.

4 B. Kafka, “The Demon of Writing: Paperwork, Public Safety, and the Reign of Terror”, *Representations* 98 (2007), 1-24: 18.

via 'fiscal-military states' to the 'modern fiscal states' of the early twentieth century.⁵ This entailed an increasing engagement between state and society, fostering integrated and self-enhancing processes of commercial growth, and an increase in public involvement in state finances, democratization and bureaucratization. The interests of growing commercial elites of urban bourgeoisies and states were aggregated, taxation serving as the lubricant that bound together the interests of subject-citizens and states. Feudal domains were ruled by overlords who were mostly concerned with continuing their dynasties and enhancing their own wealth. During the early modern age, these were gradually replaced with states that, driven by increasing military competition, maintained standing armies and navies to protect commerce at home and overseas, such as Britain, the Dutch Republic and France.⁶ This furnished the furthering of international commerce, security of property rights and public wealth which enabled people to invest in the state's economy and the state to levy new taxes and secure loans.⁷ This engendered increasing mutual trust, interdependence and cooperation between people and states, further guaranteeing the stability of state revenue.⁸ Taxes were agreed upon instead of imposed, as people negotiated with states through 'revenue bargaining', fostering representative government and public finance, the origins of which are intimately bound up with the establishment of transparent, impersonal and rational Weberian

-
- 5 Schumpeter, "The Crisis of the Tax State", 102-104, 108-111; E. Kiser and S.M. Karceski, "Political Economy of Taxation", *Annual Review of Political Science* 20:1 (2017), 75-92: 76-78; A. Monson and W. Scheidel, "Studying Fiscal Regimes", in A. Monson and W. Scheidel (eds.), *Fiscal Regimes and the Political Economy of Premodern States* (Cambridge: Cambridge University Press, 2015), 3-28: 17-19.
 - 6 R. Bonney and W.M. Ormrod "Introduction: Crises, Revolutions and Self-Sustained Growth: Towards a Conceptual Model of Change in Fiscal History", in W.M. Ormrod, M. Bonney, and R. Bonney (eds.), *Crises, Revolutions and Self-Sustained Growth: Essays in European Fiscal History, 1130-1830* (Oxford: Oxford University Press, 1999), 1-21: 8; M.J. Daunt, *Trusting Leviathan: the Politics of Taxation in Britain, 1799-1914* (Cambridge: Cambridge University Press, 2001), 5-7, 11-2, 22-24; J. Gleason, *War and the State in Early Modern Europe: Spain, the Dutch Republic and Sweden as Fiscal-Military States, 1500-1660* (London: Routledge, 2002).
 - 7 Hence, it has been argued that political tolerance for taxation often increased during wartime. See J.L. Campbell, "The State and Fiscal Sociology", *Annual Review of Sociology* 19 (1993), 163-185: 165 and K. Scheve and D. Stasavage, "The Conscription of Wealth: Mass Warfare and the Demand for Progressive Taxation", *International Organization* 64:4 (2010), 529-561.
 - 8 C. Tilly, *Coercion, Capital and European States, A.D. 990-1990* (Cambridge: Blackwell, 1990), 22-23, 30-31, 56-58; M.C. 't. Hart and R. Van Schaik, "Coercion and Capital Revisited. Recent Trends in the Historiography of State-Formation", in R. van Schaik (ed.), *Economies, Public Finances, and the Impact of Institutional Changes in Interregional Perspective. The Low Countries and Neighbouring German Territories, 14th-17th Centuries* (Turnhout: Brepols, 2015), 23-32: 24; M.C. 't. Hart, *The Making of a Bourgeois State: War, Politics and Finance during the Dutch Revolt* (Manchester: Manchester University Press, 1993), 2-3, 15-26, 32-14, 69-77, 187-194, 216-120.

bureaucracies.⁹ This enabled people to pay taxes to capacity in accordance with public values, such as equal payment and public trust, which enforced a shared moral obligation among citizens to contribute to, and share in, public responsibility.¹⁰ Taxation became a self-enhancing process of collective action, in which subjects and states were mutually interested in each other's wealth.¹¹ This strengthened a sense of justice, boosted political rights and encouraged greater compliance to taxes.¹²

By collecting taxes into a "central consolidated fund", wealthier, industrialized and indeed, *unified* tax states accumulated such large amounts of capital in the nineteenth century that they became able to durably operate on the international financial market, securing more loans and raising bonds, thereby developing into 'modern fiscal states.'¹³ Their perceived fiscal stability and reliability helped them to mobilize long-term financial resources to increase their spending capacity even more in the nineteenth century and further invest in their populations by taking care of public hygiene, infrastructure and education, facilitating more economic growth. Ultimately, this "cemented" the establishment of 'fiscal social contracts' in Western-European fiscal states, through high levels of centralization,

-
- 9 M. Weber, *Economy and Society: An Outline of Interpretive Sociology* (Ed. by G. Roth and C. Wittich; Berkeley: University of California Press, 1978), 54, 958-959; M. Weber, "Politics as a Vocation", in M. Weber, H.H. Gerth, and C. Mills (eds.), *From Max Weber: Essays in Sociology* (London: Routledge, 1991), 77-128: 78; E. Kiser and J. Schneider, "Bureaucracy and Efficiency: an Analysis of Taxation in Early Modern Prussia", *American Sociological Review* 59:2 (1994), 187-204: 188, 194, 201.
 - 10 M. Levi calls this "quasi voluntary compliance": the obligation to pay on the condition that the state sanctions the noncompliant or 'free-riders.' The growth of bureaucracy increased the risk of detection and punishment in case of non-payment. As such, transparent, representative institutions increased the power of states to tax rather than hindering it, as it enhanced compliance and reduced transaction costs and enhanced efficiency and the predictability of tax payment, leading to even higher levels of public approval, thrust and consent as it enabled more economic security for taxpayers to accumulate wealth and consume. Hence, "Once revenue production policy is understood as a result of bargaining, the need for rulers to reduce the cost of this bargaining makes parliaments attractive." M. Levi, *Of Rule and Revenue* (Berkeley/Los Angeles/London: University of California Press, 1989), 182, 564-565.
 - 11 Y. Barzel and E. Kiser, "Taxation and Voting Rights in Medieval England and France", *Rationality and Society* 14:4 (2002), 473-507: 473-474, 497, 500.
 - 12 D. Bräutigam, O.-H. Fjeldstad, and M. Moore, *Taxation and State-Building in Developing Countries: Capacity and Consent*, (Cambridge: Cambridge University Press, 2008), 2, 5-6. See also M.C. 't Hart, *Waarom Belastingen Goed zijn voor Democratie. Staatsvorming en Politieke Cultuur in Wereldhistorisch Perspectief* (Amsterdam: Amsterdam University Press, 2014).
 - 13 W. He, *Paths Toward the Modern Fiscal State: England, Japan, and China* (Cambridge: Harvard University Press, 2013), 1-7.

democratization and consolidation of the social welfare state.¹⁴ As such, taxation fostered what might be read as a process of Foucauldian governance, or governmentality, in which the *raison d'état* of European states became serving the wealth, benefit and productivity of populations, which was necessary for modernizing states to sustainably exist and grow. Governmentality, according to Foucault, is exercised when social objects (populations) became thinkable and disciplined, hence governable, which strengthened a governments greater interest and investment in popular wellbeing.¹⁵ Popular behaviour was no longer actively herded through disciplinary techniques and mutual surveillance, but rather influenced at a distance through economic governance by educating desires and configuring habits, aspirations and beliefs. Interfering was done no more or less than necessary and determined by whether it was “necessary and useful or [...] superfluous and harmful” to govern.¹⁶ State and society no longer opposed each other, but fused and cooperated. Instead of dominating, stimulating, prescribing and decreeing, modern Europe relied on *laissez-faire* principles where the market created foundations of governmental action and which presupposed and commanded economic behaviour of subject-citizens in a new liberal world order.¹⁷

Of course, the above presents an ideal type, a “triumphal narrative” of state formation rather than an actual depiction of Europe’s fiscal development. Few states followed such a smooth path towards capitalization and fiscal consolidation. Until quite late in the twentieth century, they rarely delivered the kind of collective prosperity, equality, wealth distribution and fiscal justice that they promised.¹⁸ A *longue durée* perspective demonstrates that fiscal developments lingered between autocracy and democracy, revenue bargaining and coercion, tax farming and tax administration, in which states moved away from centralization and bureaucratization, as

-
- 14 S. Steinmo, *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State* (New Haven: Yale University Press, 1993), 22, 52-53, 104-105, 107-109; Bräutigam, Fjeldstad, and Moore, *Taxation and State-Building*, 10; M.L. Ross, “Does Taxation Lead to Representation?”, *British Journal of Political Science* 34:2 (2004), 229-249: 230-231, 233-236, 246-248; M. Dincecco, “Political Regimes and Sovereign Credit Risk in Europe, 1750–1913”, in *European Review of Economic History* 13:1 (2009), 31-63.
 - 15 Foucault, “Governmentality”, in G. Burchell, C. Gordon, P. Miller and M. Foucault (eds.), *The Foucault Effect: Studies in Governmentality* (Chicago: The University of Chicago Press, 1991), 87-104: 103-104, and M. Foucault, *Lectures on the Will to Know and Oedipal Knowledge: Lectures at the Collège de France 1970-1971* (London: Palgrave Macmillan, 2013), 30.
 - 16 Foucault, “Governmentality”, 103-104; T. Lemke, *Biopolitics: An Advanced Introduction* (New York: New York University Press, 2011), 46-47.
 - 17 I.M. Wallerstein, *The Modern World-System IV: Centrist Liberalism Triumphant, 1789–1914* (Berkeley: University of California Press, 2011), 8-11.
 - 18 See T. Piketty, “Income Inequality in France, 1901–1998”, *The Journal of Political Economy* 111:5 (2003), 1004-1042 and Piketty, *Top Incomes in France in the Twentieth Century: Inequality and Redistribution, 1901-1998* (Cambridge: The Belknap Press of Harvard University Press, 2018).

often as towards it.¹⁹ The fiscal-military states accumulated huge debts to continue warfare, which may be read as a sign of their increasing creditworthiness related to public thrust and democratization, but also of a limited tax revenue capacity due to the effects of revenue bargaining or administrative insufficiency.²⁰ In the Netherlands, colonial profits were crucial to cope with the burden of heavy public debt and limited tax capacity. The development of colonial Indonesia, often portrayed as a linear march from practices of exploitation (ca. 1830-1870), to a liberal transition (ca. 1870-1900) of ethical or 'modern' colonialism (from ca. 1900 onward)²¹, might equally be problematized by critically analysing the practical elaboration of the tax system.

Governmentality overseas

Despite the limits to effects of Europe's fiscal evolution in practice, its precepts of interrelated processes of fiscal progress, social development and governmentality are important in order to understand the context of colonial fiscal policy. Colonial states, especially those of the later nineteenth and early twentieth centuries, have often been characterized as driven by a constant 'governmental rationality' and a 'will to improve'; the quest to produce subjects, govern their conduct, and optimize and increase their welfare standards and lives, by using, amongst other things, fiscal policy.²² This suggests that the modes of governmentality that Foucault identified as characteristic of modern(izing) Europe, would also characterise colonial states. This 'governmental reality' had much to do with the frame through

-
- 19 Monson and Scheidel, "Fiscal Regimes", 4; E. Kiser and M. Levi, "Interpreting the Comparative History of Fiscal Regimes", in Monson and Scheidel (eds.), *Fiscal Regimes*, 537-556; P.F. Bang, "Tributary Empires and the New Fiscal Sociology, Some Comparative Reflections", in *ibid.*, 537-556: 535-536; M. Dincecco, "Fiscal Centralization, Limited Government, and Public Revenues in Europe, 1650-1913", in *The Journal of Economic History* 69:1 (2009), 48-103.
 - 20 H. Scott, "The Fiscal-Military State and International Rivalry during the Long Eighteenth Century", in C. Storrs (ed.), *The Fiscal-Military State in Eighteenth-Century Europe: Essays in Honour of P.G.M. Dickson* (Farnham: Ashgate Publishing Ltd, 2009), 23-53; C. Storrs, "The Savoyard Fiscal-Military State in the Long Eighteenth Century", in *ibid.*, 201-236; See on the topic of debt, democratization and fiscal state-formation also D. Stasavage, *Public Debt and the Birth of the Democratic State: France and Great Britain 1688-1789* (Cambridge: Cambridge University Press, 2009) and *States of Credit: Size, Power, and the Development of European Politics* (Princeton: Princeton University Press, 2011); K. Scheve and D. Stasavage, "Democracy, War, and Wealth: Lessons from Two Centuries of Inheritance Taxation", in *The American Political Science Review* 106:1 (2012), 81-102; D. Stasavage, "Why Did Public Debt Originate in Europe?" in Monson and Scheidel (eds.), *Fiscal Regimes*, 492-522.
 - 21 R.B. Cribb, "Introduction: the Late Colonial State in Indonesia", in R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV, 1994), 1-9.
 - 22 T.M. Li, *The Will to Improve: Governmentality, Development, and the Practice of Politics* (Durham: Duke University Press, 2007), 5.

which colonizers observed indigenous societies, politics and organization. Attempts at Foucauldian governance were certainly fundamental to the self-image of colonial officials, many of whom held earnest convictions on the actual need for improvement of colonized societies, and played an important role in European claims to political sovereignty overseas. In the Dutch East Indies in the late nineteenth and early twentieth century, it was expressed in a purportedly increased concern for popular welfare which infused new types of 'civilizational imperialism' and 'ethical' colonial policies. The 'will to improve' was not only presented as a vehicle for 'inward' change, but also for 'outward' participation of people in global economic progress, and as such, to power.

Colonial governmental ambitions have traditionally been tied to the intersection of knowledge and empire. Extensive literature on this topic has demonstrated how colonial administrations across the globe became obsessed with producing knowledge to further their agendas, shaping a vast 'paper empire' of data, knowledge and records.²³ In their attempts to make society 'legible', as J. Scott described it, archetypical, nineteenth-century and scientifically trained officials measured, mapped, documented and thereby simplified the detailed realities of the world beneath them, into targeted, schematic categories of what he calls 'high-modernism' to intervene in the daily lives of subjects.²⁴ States attempted to define the implicit norms of power and arrive at 'accepted' foundations of knowledge and power which defined implicated norms of 'truth', by maintaining the state's order, expressed in ever increasing written records such as maps, censuses, cadastral lists, tax registers and standard units of measurement.²⁵ Bureaucracy and paperwork reflect Foucault's "small techniques [...] of arranging facts", enabling the state to tax and spend, protect and serve, discipline and punish.²⁶

-
- 23 F.A. Noor, *Data-Gathering in Colonial Southeast Asia 1800-1900: Framing the Other* (Amsterdam: Amsterdam University Press, 2020), 59; T. Richards, *The Imperial Archive: Knowledge and the Fantasy of Empire* (London: Verso, 1993), 3-4; B.S. Cohn, *Colonialism and its Forms of Knowledge: The British in India* (Princeton: Princeton University Press, 1996), ix-xvii.
 - 24 J.C. Scott, *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed* (New Haven: Yale University Press, 1998), 33, 47. Thereby he indeed ignores much of the "critique, dissent, subjectivity, indeed wild creativity that was fundamental to modernism (see above), and leaving only a one-dimensional view of scientific rationality" (see below); F. Cooper, *Colonialism in Question: Theory, Knowledge, History* (Berkeley: University of California Press, 2005), 140.
 - 25 M. Foucault, *History of Madness* (London: Routledge, 2006), 4; M. Foucault and C. Gordon, *Power/Knowledge: Selected Interviews and other Writings, 1972-1977* (Harlow: Pearson Education, 2008), 111-113, 117. See also B.O'G. Anderson, *Imagined Communities: Reflections on the Origin and Spread of Nationalism* (London: Verso, 2006), 164-178.
 - 26 Kafka, "The Demon of Writing", 17; M. Foucault, *Discipline and Punish: the Birth of the Prison* (New York: Vintage Books, 1995), 190-191; B. Kafka, "Paperwork: the State of the Discipline", *Book History* 12 (2009), 340-353: 341, 342, 349-350, 351.

However, the knowledge and ‘facts’ produced by colonial officials were far from innocent. Since E. Said’s fundamental work historians have started to realize that colonial knowledge was always geared towards shaping and maintaining distinctions between the ‘Orient’ and the ‘West’ to express colonial power. Such views of Asian society also became deeply interwoven into canonical self-understandings of Europe.²⁷ In Southeast Asia, a colonial ‘discursive construction’ of society employed a capitalist lens that explained the value of the region and its people in the narrow terms of their use to European colonialism.²⁸ As such, “European categories of thought” were made “the civilized ‘standard’ against which other cultures were measured and often found wanting.”²⁹ The European state came to serve as the dominant and only valuable model of political organization. In the inherent political differences of Asian polities from European states, colonial officials spotted a need for intervention, in order to bring indigenous society to ‘higher’ (European) standards of political and socioeconomic organization under colonial tutelage, serving the ‘modernizing’ aims of the state.³⁰ The colonial ‘will to improve’ was not only a claim to “pastoral expertise”, but also to “liberal power.”³¹

Taxation, power-knowledge and discipline

Taxation was a fundamental part of this claim. Direct taxation in particular has been identified as an important instrument in the toolbox of officials to intervene in society, not only because it funded governance, but also because, contrary to indirect taxes, they enabled redistribution of the tax burden. Direct tax also offered a more stable revenue source (than, for instance, trade taxes which were more vulnerable to fluctuations in market

27 E. Said, *Orientalism* (London: Penguin, 2003), 8-9, 46.

28 F.A. Noor, *The Discursive Construction of Southeast Asia in 19th Century Colonial-Capitalist Discourse* (Amsterdam: Amsterdam University Press, 2016). Such discursive reasoning also existed in Europe, see for instance J. Morrissey, “Foucault and the Colonial Subject: Emergent Forms of Colonial Governmentality in Early Modern Ireland”, in P. Duffy and W. Nolan (eds.), *At the Anvil: Essays in Honour of William J. Smyth* (Dublin: Geography Publications, 2012), 135-150.

29 J. Darwin, *After Tamerlane: The Rise and Fall of Global Empires, 1400-2000* (London: Penguin Books, 2008), 339.

30 D. Chakrabarty, “Postcoloniality and the Artifice of History: Who Speaks for “Indian” Pasts?”, *Representations* 37 (1992), 1-26: 16-18; Said, *Orientalism*, 39-40, 42-43, 49, 226-230, 300-301, 332-333; See also: A. Loomba, *Colonialism/Postcolonialism* (London/New York: Routledge, 1998), 43-69, 104-133.

31 U. Kalpagam, “Colonial Governmentality and the ‘Economy’”, *Economy and Society* 29:3 (2000), 418-438: 420.

prices)³², required a more mature administration and stimulated integration of indigenous power structures into the colonial administration.³³ Attempts to impose taxes across the world have been interpreted as a Foucauldian exercise of power to discipline subjected populations, map societies, innovate government regimes and execute state-building processes and maintain public order.³⁴ Likewise, in colonial empires taxes have frequently been used to carry out colonial civilizing missions.³⁵ In British Nigeria for instance, F. Lugard's memorandum on tax policy framed African societies as incapable of proper resource management and in dire need of colonial instruction in the proper techniques of accounting, to reach higher standards of civilization. To Lugard, taxation was "of great importance" in securing recognition of British suzerainty and promoting "confidence in governance" which constituted a cultural project directed at "moralizing the natives."³⁶ Taxes were used as a disciplinary instrument to correct behaviour, instil productivity, and provide answers to "questions of morality" to shape a population of obedient, civilized taxpaying subject-citizens, living according to the patterns desired by the state.³⁷ These patterns included, for instance, settled life of structural village inhabitancy and landownership, or

-
- 32 Indirect taxes, such as customs, were easier and cheaper to collect and posed smaller political risks, but also rendered smaller revenues. "Tax revolts in colonial Africa", according to Frankema, "were almost always provoked by taxes that were levied directly on people's income or assets; these were the most visible taxes. Import duties, which constituted the bulk of custom revenues before 1940, were mainly levied on luxury items [...]", E. Frankema, "Colonial Taxation and Government Spending in British Africa, 1880-1940: Maximizing Revenue or Minimizing Effort?", *Explorations in Economic History* 48:1 (2010), 136-149: 141.
- 33 S. Berry, *No Condition is Permanent: The Social Dynamics of Agrarian Change in Sub-Saharan Africa* (Madison: University of Wisconsin Press, 1993), 235; L.A. Gardner, "Decentralization and Corruption in Historical Perspective: Evidence from Tax Collection in British Colonial Africa", *Economic History of Developing Regions* 25:2 (2010), 213-236: 218-223. Studying indirect taxes such as import and export rights, tariffs, duties and excises, in turn discloses issues of trade and intercolonial competition left unaddressed in this dissertation. See for instance B. de Roo, "The Trouble with Tariffs. Customs Policies and the Shaky Balance Between Colonial and Private Interests in the Congo (1886-1914)", *Tijdschrift voor Sociale en Economische Geschiedenis* 12:3 (2015), 1-22; "Customs in the Two Congos: A Connected History of Colonial Taxation in Africa (1885-1914)", *Journal of Colonialism and Colonial History* 19:1 (2018).
- 34 See for instance A. Likhovski, "'Training in Citizenship': Tax Compliance and Modernity", *Law & Social Inquiry* 32:3 (2007), 665-700 and H. Yeomans, "Taxation, State Formation, and Governmentality: The Historical Development of Alcohol Excise Duties in England and Wales", *Social Science History* 42:2 (2018).
- 35 See for instance P.J. Havik, A. Keese, and M. Santos (eds.), *Administration and Taxation in Former Portuguese Africa, 1900-1945* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2015) (Preface), xi.
- 36 B. Bush and J. Maltby, "Taxation in West Africa: Transforming the Colonial Subject into the 'Governable Person'", *Critical Perspectives on Accounting* 15:1 (2004), 5-34: 22.
- 37 As shown by Rose Hunt in the case of Belgian Africa: N.R. Hunt, "Noise Over Camouflaged Polygamy, Colonial Morality Taxation, and a Woman-Naming Crisis in Belgian Africa", *Journal of African History* 32:3 (1991), 471-494: 474.

wage labour to enter the money economy and enable tax payment, to stimulate the creation of a working class under longer periods of employment.³⁸

In many colonial empires, disciplinary power was initially exercised through various forms of coerced labour. In Belgian Congo, for instance, if a plantation required workers, officials raised taxes, and whoever could not pay was immediately forced to sign up for compulsory labour.³⁹ Coerced labour was central to early colonial revenue-raising strategies that often exceeded the total monetary component.⁴⁰ In the Dutch East Indies, coerced cultivation and labour services were crucial as a low-cost way to maintain colonial export economies and infrastructures. Later in the nineteenth century, as explained in Chapter 2-5, they were seen as remnants of the old colonial order and unsuitable for a role in the monetary tax system, hence attempts were made to abolish them. Hence, monetary taxes replaced coerced labour as the suitable instruments to remodel society according to standards better suited to the idea of 'benevolent' colonialism, and that way became indicative of colonial governmentality.

However, coerced labour remained in use in the archipelago until the end of the Dutch colony. This is symptomatic of the problem of the aforementioned colonial incapacity to resolve the conflict between towering ambitions to reform and colonial uses of knowledge. In Europe, taxation, though surely never producing the utopic conjunction of the interests of state and society, at least brought some level of administrative certainty in the twentieth century, but in colonial context, as this dissertation will show, it remained connotated by arbitrariness, practices of extortion and attempts to 'frame and identify the other' in service of colonial capitalism. This entailed the elaboration of a 'power-knowledge' that normalized specific kinds of behaviour and desire while condemning and criminalizing others by using the power of surveillance, which is "permeant in its effects, even if it is discontinuous in its action."⁴¹ Colonial states tried to balance their exercises of governance with that of domination, resulting in the tensions that are at the core of this dissertation's research.

38 L. Gardner, "New Colonies, Old Tools: Building Fiscal Systems in East and Central Africa", in A. Booth and E. Frankema (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, 1850-1960: Studies in Economic History* (Cambridge: Cambridge University Press, 2019), 193-229: 218; A. Booth, "Towards a Modern Fiscal State in Southeast Asia, c. 1900-60", in *ibid.*, 36-76: 61.

39 V.J.H. Houben and J. Seibert, "(Un)freedom. Colonial labor relations in Belgian Congo and the Netherlands Indies compared", in E. Frankema and F. Buelens (eds.), *Colonial Exploitation and Economic Development. The Belgian Congo and the Netherlands Indies Compared* (New York: Routledge, 2013), 178-192: 185.

40 The design of forced corvée labour regimes, she adds, were often exchanged. The design of the forced corvée labour system in French West Africa was for instance partly copied from the Dutch East Indies, Indochina and Madagascar. M. van Waijenburg, "Financing the African Colonial State: The Revenue Imperative and Forced Labor", *The Journal of Economic History* 78:1 (2018), 40-80: 43, 51, 48-50, 52, 60, 69-70.

41 Foucault, *Discipline and Punish*, 202; T. Lemke, "An indigestible meal? Foucault, Governmentality and State Theory", *Distinktion: Scandinavian Journal of Social Theory* 8:2 (2007), 57.

2 RELEVANCE

Colonial governance and standoffishness

The last point deserves to be made more explicit, as it reflects on a core problem of colonialism in general. All colonial states experienced a paradox between their ‘modernizing’ governmental ambitions and their inherently exploitative and parsimonious nature, related to the above described propensity to exert sovereignty and discipline. As recent literature has emphasized, aspects of statecraft, self-evident in Europe, such as a representative government and a system of checks and balances to ensure legitimacy and justice, characteristics of a ‘modern fiscal state’, were requirements “that colonial rule per definition could never meet”, as it was based on external power rather than internal approval.⁴²

As argued by E. Frankema and A. Booth, a true ‘fiscal modernization’ was never fully accomplished in colonial Indonesia because taxes were not intended to raise revenue to fight foreign powers or provide public services, but used to maintain and control a local administration and internal order, rooted not in legitimacy but coercion.⁴³ Colonial states, they explain, were reluctant to “place the burden of imperial expansion on the backs of metropolitan taxpayers.”⁴⁴ Instead, officials sought to minimize state responsibility and maximize exploitation, so they balanced their budgets by increasing the fiscal burden on indigenous populations.⁴⁵ In the Dutch East Indies for instance, 90% of export taxes was levied from agricultural production by indigenous people⁴⁶, while around 1931, only half of the

42 K. Alexopoulou, “Local Conditions and Metropolitan Visions: Fiscal Policies and Practices in Portuguese Africa, c. 1850–1970”, in Booth and Frankema (eds.), *Fiscal Capacity and the Colonial State*, 230–263: 257.

43 E. Frankema and A. Booth, “Fiscal Capacity and the Colonial State: Lessons from a Comparative Perspective”, in Booth and Frankema (eds.), *Fiscal Capacity and the Colonial State*, 1–35: 5, 11–13.

44 Ibid., 4–5.

45 In French Africa, for instance, colonial administrations were not so much the metropolitan taxpayers’ but all the more a “black men’s burden” – especially since French civil servant’s salaries absorbed large shares of local expenditures; the contribution of French taxpayers to the colonial state revenue was almost negligible compared to that of the African taxpayer. E. Huillery, “The Black Man’s Burden: The Cost of Colonization of French West Africa”, *The Journal of Economic History* 74:1 (2014), 1–38: 29–34. The concern that governing ‘tropical empires’ would cost more than they were worth also drove much of British colonial fiscal policy in Africa, see: Gardner, “Decentralization and Corruption”, 215.

46 Additionally, the taxes paid by indigenous people were most vulnerable to economic crises, such as on land, agriculture and consumption. A. Booth, “Night Watchman, Extractive, or Developmental States? Some Evidence from Late Colonial South-East Asia”, *Economic History Review* 60:2 (2007), 241–266; A. Booth, “The Burden of Taxation in Colonial Indonesia in the Twentieth Century”, *JSAS* 11:1 (1980), 91–109: 94, 101–104, 108; A. Booth, *Economic Change in Modern Indonesia: Colonial and Post-Colonial Comparisons* (Cambridge: Cambridge University Press, 2016), 104–110.

colonial state's expenditures were devoted to its own upkeep.⁴⁷ Though it could be argued that colonial states were not all just the type of 'night-watchmen states' that tried to minimize their responsibilities (performing a minimum set of tasks at minimum costs), nevertheless, seeking economic self-sufficiency, efficiency, balanced budgets and equity were at the core of colonial officials' fiscal concerns. This resulted into a potential structural underinvestment in local economies, potential erosion of tax bases and economic differentiation within, between and among, colonial and metropolitan states.⁴⁸ Ultimately, what mattered most in colonial states was that order was preserved.⁴⁹ Similarly, D. Slater and D. Kim observe that many (colonial) states did not seek structural expansion of governance and knowledge accumulation to maximize control or revenue extraction, but rather a minimisation of political resistance and challenges through 'standoffishness'.⁵⁰

The influence of local conditions

As summarized by Frankema and M. van Waijenburg, because colonizers sought to "limit the burden of empire-building on domestic taxpayers", and "make colonies fiscally independent", the pace of colonial state expansion depended not on 'metropolitan blueprints' but on the development of a local tax base.⁵¹ And such a 'local tax base', this dissertation upholds, should be understood not simply as the economic capacity of local taxpayers but rather as contextualized in the whole of the local politics, rulership, popular behaviour and institutions of social organization encountered on the spot.

Recent research on the British, French, Spanish and Portuguese colonial empires has demonstrated how important it is to pay attention to local geographic, social, political, economic and legal conditions and circumstances. When studying colonial taxation, the relationships between colonizers and colonized, the pragmatic choices of 'men on the spot' and

47 A.J. Vandenbosch, *The Dutch East Indies: its Government, Problems and Politics* (Berkeley: University of California Press, 1942), 172.

48 A. Booth, *Colonial Legacies: Economic and Social Development in East and Southeast Asia* (Honolulu: University of Hawai'i Press, 2007), 12-15, 67-87, 112-117, 197-198.

49 A. Booth, "The Evolution of Fiscal Policy and the Role of Government in the Colonial Economy", in A. Booth, W.J. O'Malley, and A. Weidemann (eds.), *Indonesian Economic History in the Dutch Colonial Era* (New Haven: Yale University Southeast Asia Studies, 1990), 210-243: 210-219, 223-225, 239-242; Frankema and Booth, "Fiscal Capacity and the Colonial State", 9-10; Frankema, "Colonial Taxation and Government Spending", 137-138; See also Gardner, "Decentralization and Corruption", 216.

50 D. Slater and D. Kim, "Standoffish States: Nonliterate Leviathans in Southeast Asia", *TRaNS: Trans-Regional and -National Studies of Southeast Asia* 3:1 (2015), 25-44.

51 E. Frankema and M. van Waijenburg, "Metropolitan Blueprints of Colonial Taxation?: Lessons from Fiscal Capacity Building in British and French Africa, c. 1880-1940", *The Journal of African History* 55:3 (2014), 371-400: 372.

the limitations in government capacity and metropolitan planning should be taken into account.⁵² Various authors demonstrate how colonial fiscal institutions, rather than being carbon copies of those in Europe, were invented locally.⁵³ In British Bengal, in the late eighteenth and early nineteenth century for example, instead of recreating their state bureaucracy abroad, the British entrusted daily governance to private actors, subtly deconstructing existing orders and “facilitating the marketability of tax farms outside the discretion of patrimonial rulers.”⁵⁴ This accords with C. Bayly’s assertion that in all its aspects, the British colony in India, “was erected on the foundation of its Indian precursors [...] incorporated into the British canon by means of the testimony of native informants.”⁵⁵ Indeed, the Raj was reluctant to introduce new taxes, and modified the existing system of land taxes in specific regions to provide a fiscal basis for the entire colonial state.⁵⁶ Local traditions and indigenous writing classes were integral to the expansive power of colonial taxonomies, and greatly assisted the emergence of the colonial fiscal state but also the ways in which poli-

-
- 52 See L. Gardner, *Taxing Colonial Africa: the Political Economy of British Imperialism* (Oxford: Oxford University Press, 2012), 41, 100-116, 123-125, 157-163, 190-191; Frankema, “Colonial Taxation and Government Spending”, 138; A. Keese, “Tax in Practice: Colonial Impact and Renegotiation on the Ground”, in P.J. Havik, A. Keese, and M. Santos (eds.), *Administration and Taxation in Former Portuguese Africa, 1900-1945* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2015), 82-97: 82-97, 93-94; A. Keese, “Taxation, Evasion and Compulsory Measures in Angola”, in *ibid.*, 98-137: 106, 131, 184; P.J. Havik, “‘Taxing the Natives’: Fiscal Administration, Labour and Crop Cultivation in Portuguese Guinea (1900-1945)”, in *ibid.*, 167-227; R. Grafe Grafe and A. Irigoien, “A Stakeholder Empire: the Political Economy of Spanish Imperial Rule in America”, *Economic History Review* 65:2 (2012), 609-651: 611-613, 620, 637-638; R. Grafe and M.A. Irigoien, “The Spanish Empire and its Legacy: Fiscal Redistribution and Political Conflict in Colonial and Post-Colonial Spanish America”, *Journal of Global History* 1:2 (2006), 241-267; L. Channing, “Taxing Chiefs: The Design and Introduction of Direct Taxation in the Sierra Leone Protectorate, 1896-1914”, *The Journal of Imperial and Commonwealth History* 48:3 (2020), 395-424.
- 53 Even in the plantation society of colonial Jamaica, for instance, colonial governors were trying not to “recreate metropolitan fiscal-military structures in miniature” but rather to “persuade local [white plantation] elites to use whatever means they had at their disposal, of support the aims of imperial policy”; state formation became “a product of negotiation” in which taxation shaped the “sinews of imperial power.” A. Graham, “The Colonial Sinews of Imperial Power: The Political Economy of Jamaican Taxation, 1768-1838”, *Journal of Imperial and Commonwealth History* 45:2 (2017), 188-209: 203.
- 54 M. Martin, “Patrimonialism, Bureaucratization, and Fiscal Systems of British Bengal, 1765-1819”, in M.M. Charrad and J. Adams (eds.), *Patrimonial Capitalism and Empire* (Bingley: Emerald Group Publishing Limited, 2015), 191-216: 193-195.
- 55 C.A. Bayly, *Empire and Information: Intelligence Gathering and Social Communication in India, 1780-1870* (Cambridge: Cambridge University Press, 1999), 179.
- 56 T. Roy, “Why Was British India a Limited State?”, in Booth and Frankema (eds.), *Fiscal Capacity and the Colonial State*, 77-109..

cies were communicated to the population.⁵⁷ Consequently, the fusion of 'patrimonialism' and 'bureaucratization' was as common in colonies, as it was in the metropolitan homelands.⁵⁸

As this study will show, investigating Dutch colonial taxation adds to our understanding of how colonial states relied on the institutions, patterns and structures they claimed to replace or reform, enforcing ongoing reinterpretations of the hybridity and instability of colonial power.⁵⁹ Indonesia's rich diversity in local patterns of political, legal, economic and social organization and rulership, presents an ideal case in an investigation into, how in general, colonial statecraft elaborated in practice. Taxation binds together into an interlocking reality the mentalities of colonial statesmen and local patterns of social organization. This is the result of interaction between colonial metropolises and peripheries, beyond the reach of governmental or disciplinary motivations of the state. By demanding taxes, colonial states enforced interaction, and it is within this interaction that numerous aspects of colonial governance, otherwise obscured, are drawn into the spotlight. Attempts towards modernization, unification and monetization of the colonial tax system thus impacted the relationships and entanglements between metropolises, colonies and colonized populations. How this worked in the case of Indonesia remains unclear.

3 RESEARCH PROBLEMS, QUESTIONS AND AIMS

From paper to practice

Twentieth-century Dutch colonial governance requires a reinterpretation which that the state's ideology and ambitions were structurally limited by specific characteristics of local governmental mechanisms and conditions.

57 H.J.A. Bellenoit, *The Formation of the Colonial State in India: Scribes, Paper and Taxes, 1760-1860* (London/New York: Routledge/Taylor & Francis Group, 2017), 131, 135, 139-140, 148, 198. As a result, many Indonesian 'indigenous' or 'traditional' culture practices later considered authentic had their origins in colonial use of ritual. H.C.G. Schulte Nordholt, *The Spell of Power: a History of Balinese Politics, 1650-1940* (Leiden: KITLV Press, 1996), 13, 254-260, 335-336.

58 J.P. Adams, "Trading States, Trading Places: The Role of Patrimonialism in Early Modern Dutch Development", *Comparative Studies in Society and History* 36:2 (1994), 319-355; J.P. Adams, "Principals and Agents, Colonialists and Company Men: the Decay of Colonial Control in the Dutch East Indies", *American Sociological Review* 61:1 (1996), 12-28; J.P. Adams, *The Familial State: Ruling Families and Merchant Capitalism in Early Modern Europe* (Ithaca: Cornell University Press, 2005); J.P. Adams and M.M. Charrad, "Introduction: Old (Patrimonial) Political Forms Made New", in Adams and Charrad (eds.), *Patrimonial Capitalism and Empire*, 1-5.

59 See H.K. Bhabha, *The Location of Culture* (New York: Routledge, 1994), 21, 89, 111, and T.G. Ruiter, "State Policy, Peasantization and Ethnicity: Changes in the Karo Area of Langkat in Colonial Times", in G. Benjamin and C. Chou (eds.), *Tribal Communities in the Malay World: Historical, Cultural and Social Perspectives* (Singapore, ISEAS-Yusof Ishak Institute, 2002), 401-421.

In Scott's model, registration and documentation served as the manuals based on which officials took action, enabling them to "transform the facts they took note of."⁶⁰ But colonial states, as argued by A.L. Stoler, were "not always intent on accumulating more knowledge" but more intent "on a selective winnowing and reduction of it", in order to keep governance manageable and affordable.⁶¹ Briefly put, "[imperial] bureaucracy always meets with limitations; a linear narrative of ever-increasing bureaucratic complexity on a grand march towards modernity will not do."⁶² This would obscure the many "ongoing unresolved conflicts at the heart of European culture and politics", and would be "a simplification of the state in itself – an attempt to make the state 'legible.'"⁶³ Indeed, as F. Cooper has argued, colonial regimes were not always able to "routinize and normalize their exercise of power" or to "supplant older forms of discipline and punishment with modern governmentality"⁶⁴, as also apparent from the problems encountered by Korn, quoted at the beginning of this introduction.

Viewing colonial governmentality and its associated processes of bureaucratization, knowledge accumulation and standardization as "an ugly reflection of modernity [...] placed the unevenness of the colonizing processes and the small, profound effects of the evasions, deflections and struggles within colonized territories in a vaguely defined meta-history, rather than in the situations in which people actually acted."⁶⁵ In other words, we understand much about metropolitan ideologies, and what drove colonial states to unify and reform the fiscal system. We understand the paper-bureaucracy of Korn's superiors, the texts they produced, the categories they imposed upon villagers across Indonesia and the 'governmental rationality' that drove them. We understand how the tax forms demonstrated in the prologue, tried to categorize and standardize taxpayers and tax payment. However, how the government practices that these forms represent influenced policy making, how policy making related to processes of government practice, how it worked out in the experience of Korn, and how colonized people reinterpreted colonial power systems or communicated with the state, is less well understood.

60 Scott, *Seeing Like a State*, 47.

61 A.L. Stoler, *Along the Archival Grain: Epistemic Anxieties and Colonial Common Sense* (Princeton: Princeton University Press, 2009), 49-50. See also K.J.P.F.M. Jeurgens, "Information on the Move. Colonial Archives: Pillars of Past Global Information Exchange", in K.J.P.F.M. Jeurgens, A.C.M. Kappelhof, and M. Karabinos (eds.), *Colonial Legacy in Southeast Asia. The Dutch Archives* ('s-Gravenhage: Stichting Archiefpublicaties, 2012), 45-66: 51.

62 P. Crooks and T.H. Parsons, "Empires, Bureaucracy and the Paradox of Power", in P. Crooks and T.H. Parsons (eds.), *Empires and Bureaucracy in World History: From Late Antiquity to the Twentieth Century* (Cambridge: Cambridge University Press, 2016), 3-28: 20. See also F. Cooper, "From Chief to Technocrat: Labour and Colonial Authority in Post-World War II Africa", in *ibid.*, 391-411: 401-403.

63 Cooper, *Colonialism in Question*, 141-142.

64 *Ibid.*, 143

65 Cooper, *Colonialism in Question*, 54.

Research questions and aims

In exploring these problematic relationships between colonial theories and practices of colonial tax reform, the main question to be kept in mind is as follows:

What were the consequences of the modernization of the tax system to Dutch colonialism in Indonesia, between ca. 1870 and 1940?

To elaborate on this question, this dissertation distinguishes between colonial theory or ideology and practice. In the first place, it seeks to answer what this ‘modernization’ of the colonial state and tax system entailed. How can we contextualize it in, firstly, the overarching changes in colonial ideology and governance, and, secondly, the colonial political and economic transformations at the time? And what ideas and ambitions of governance and social improvement motivated the colonial state to reform its tax system?

These questions reflect on the idea of ‘modernization’ as produced by contemporary colonial officials and scholars. ‘Modernization’, to them, presented “a goal to which rest of the world aspires”, an ideal model of capitalism, industrialization, monetization, democratization and state-centralization, “held up before colonized people” marking the colonial “right to rule.”⁶⁶ Subsequent perspectives on modernization have reinvented and problematized the use of term, and taken it out of its historical straightjacket by questioning its Western origins and sense of accomplishment and suggesting a ‘plurality of modernities.’⁶⁷ As F. Cooper argues, such variable considerations have obfuscated rather than clarified the term, leading to confusion over, for instance, how to distinguish between “conditions of modernity and its representations.”⁶⁸ This dissertation follows Cooper’s, and S. Protschky and T. van den Berge’s more recent call, to engage in a historical practice that acknowledges the various everyday experiences of modernization without consolidating these into uniform models, to simply understand “how modernity as being used and why.”⁶⁹ The following chapters do not see (only) an “ideal state that has rarely, if ever, manifested as the model predicts”, a “failed project of colonial modernity that is inevitably usurped and reshaped under an indigenous/nationalist banner”, or ‘multiple exclusive modernities’ opposing each other.⁷⁰ Rather, they aim to explore how the *modernizing attempts* of colonial officials

66 Ibid., 113, 115.

67 Ibid., 113–114.

68 Ibid., 114; S. Protschky, “Modern Times in Southeast Asia, 1920s–1970s”, in S. Protschky and T. van den Berge (eds.), *Modern Times in Southeast Asia, 1920s–1970s* (Leiden/Boston: Brill, 2018), 1–14: 2, after Cooper, *Colonialism in Question*, 114.

69 Cooper, *Colonialism in Question*, 115; Protschky, “Modern Times in Southeast Asia”, 11.

70 Protschky, “Modern Times in Southeast Asia”, 2–3.

were reinterpreted and changed in the context of governance practice. What circumstances, factors and mechanisms influenced the ways in which modernization of the tax system played out and was experienced on the spot? What was the impact of the modernization of the tax system on the relationships between the central colonial state, local officials, indigenous intermediaries and taxpaying subjects? And what does this tell us about colonial governance? Through these questions, this dissertation appreciates how fiscal modernization in colonial Indonesia resulted from both colonial ideology and governance practice, and accepts the many incongruences, incoherencies and contradictions that emerged from it, resulting in new forms of governance and taxation.

Such a focus on conditions and circumstances will help to explore specific forms of taxation beyond the colonial governmental mentalities and ideologies of social improvement and conflicting programs of exploitation. It pays special attention to specific factors within the methods officials used in their attempts to influence the societies below them and mechanisms of colonial taxation as they played out on the spot in exchange between colonized societies and the state. This will help us to see colonialism beyond the scope of the “privileged white men” who “struggled to uphold their moral authority, while maintaining a gendered, racialized and coercive form of power.”⁷¹ It tries to contextualize colonial governance as rooted in interaction between the colonizers and the colonized. This is of course not to reduce the responsibility of colonial states for the consequences of their domination. Rather, this dissertation intends to include experiences from outside the frameworks of colonizers, to value the agency and perspectives of colonized societies and not just their responses to, but also their initiatives within processes of colonial state-formation by emphasizing the roles of specific individuals. Thereby, this dissertation aims to show how colonial power was diffused and delegated and that the precepts, principles and boundaries of the colonial order were constantly contested and reinterpreted.⁷² In that sense, the two tax forms exemplified above represent not simply a Foucauldian exercise of knowledge accumulation, standardization and disciplinary power, but rather a process of endless modification, bargaining and interaction. This will add to the ongoing reinterpretation of colonial history in which the decrees and precepts of ‘colonizers’ are no longer seen as fundamental in shaping the individual experiences and social realities of the ‘colonized’, but rather the other way around.⁷³

71 D. Heath, “Bureaucracy, Power and Violence in Colonial India: The Role of Indian Subalterns”, in P. Crooks and T.H. Parsons (eds.), *Empires and Bureaucracy in World History*, 364-390: 364.

72 S. Guha, *Beyond Caste: Identity and Power in South Asia, Past and Present* (Leiden: Brill, 2013), 112-118.

73 See for a recent example N.L. Immler and S. Scagliola, “Seeking Justice for the Mass Execution in Rawagede/Probing the Concept of ‘Entangled History’ in a Postcolonial Setting”, *Rethinking History* 24:1 (2020), 1-28.

4 METHODOLOGY

Objects of analysis

This dissertation comparatively analyses how centrally coordinated policies and theories of fiscal reform resonated in the governmental reality of five distinct regions, each revealing specific important aspects of the practice of colonial governance. The first two chapters investigate colonial ideology and policy making, both in The Hague and Batavia (the political capitals of the Netherlands and colonial Indonesia), and are based on sources that express the vision of colonial officials located in the 'top layers' of the colonial archives in The Hague, or in published materials housed in the University Library of Leiden.

The following five chapters focus on the personal experiences of local colonial officials, various intermediaries and local taxpayers, and the influence they attempted to exert over policy formulation. These chapters are based on more local sources, found hidden deep in archival collections in Jakarta and various other locations spread across Indonesia. They analyse specific debates among officials at different levels, based on their varied expectations and their understandings of indigenous society, and try to understand how these informed new tax policy. They examine how these policies, codified in written law or ordinances (as exemplified by figure 0.3), related to everyday practices and rituals of taxation, by defining the differences between what these ordinances prescribed and what officials, village chiefs and taxpayers actually did. Ultimately, the dissertation seeks to connect the reality of tax ordinances to that of tax forms, and that of tax forms to the experiences and actions of taxpayers.⁷⁴

This is not merely a matter of the replacement of "great men with crafty rebels", but rather an attempt to combine the everyday perspectives of top statesmen, parliamentarians and officials with those of local officials, middlemen, indigenous aristocracies and taxpayers, all of whom, on their own terms, occupied specific roles in the elaboration of colonial taxation, reinterpreted the state's instructions, confronted each other and adapted and negotiated.⁷⁵ This way, the roles and functions of state institutions, its directors, its executioners and those subjected to its policies, in the larger body politic of the colonial state, are examined in the wider context of their mutual interaction with society.

74 Ordinances were usually endlessly revised, corrected, updated and (re)published in the *Staatsblad van Nederlandsch-Indië* (1816-1948), the colonial State Gazette.

75 A. Eckert and A. Jones, "Introduction: Historical Writing about Everyday Life", *Journal of African Cultural Studies* 15:1 (2002), 5-16: 7.

Sources

This dissertation relies on a variety of state, local and private archives, contemporary publications and current-day literature. Selection and clear reading strategies are critical to distinguishing the specific purposes and motivations of these sources' authors, and the ways they produced knowledge and laws.

However, in the case of the state archives, which forms the core of this dissertations' analytical body, a more detailed knowledge of the colonial state's basic anatomy is required.⁷⁶ The most fundamental level of the Dutch colonial administration was that of the *controleur*, who administrated at district level. Together with their superiors – (*Assistant*)-*Residents*, provincial and assisting sub-provincial governors – *controleurs* personified local colonial authority to colonized populations, gathered information about them, maintained relations with indigenous rulers and carried responsibility for conducting state activities, such as collecting taxes. They were appointed in the 'Interior Administration' (*Binnenlands Bestuur*), and coordinated policies which were executed by a collection of local administrators and chiefs appointed in the local indigenous pillar of the civil service, the '*Inlands Bestuur*', below the *controleurs*. Outside of Java, larger, overarching stretches of territory were administered under the supreme authority of a governor.⁷⁷

While *controleurs* were expected to communicate with the Residents, and Residents and/or Governors communicated with what I see as the second most important level of colonial administration. These were the officials seated in the bureaucratic centre of Batavia: The Director and servants of the 'Department of Interior Administration' and various other Departments⁷⁸, the Governor-General and his supportive *Algemeene Secretarie* (General Secretariat) and the *Raad van Indië*, the central advisory council. Frequently, these were recruited from senior officials in the Interior administration. In order to issue new policy, plans, opinions and bits and pieces of information were rotated among these bodies of administration and the provincial governments of Residents and *controleurs*, in a bureaucratic ping-

76 N.F. Dwiandari, "Archives Management and Bureaucracy Development: The Case of Transitional Dutch East Indies, 1816-1830", in K.J.P.F.M. Jeurgens, T. Kappelhof and M. Karabinos (eds.), *Colonial Legacy in Southeast Asia: the Dutch Archives* (The Hague: Stichting Archiefpublicaties, 2012), 113-124.

77 In 1925, Java was sub-divided into three overarching 'provinces' under a governor as well. The colonial administrative division of Indonesia was subjected to continuous expansion and reform.

78 In 1866 a series of reforms led to the establishment of the Departments of Interior Administration, Finance, Education, Religion, and Industry and Public Works, followed by a Department of Justice in 1870 and one of Agriculture in 1904 (from 1911 onward Agriculture, Industry and Trade), and a Department of War housed in Bandung. All Departments were headed by a Director.

pong game that usually lasted years.⁷⁹ The ultimate goal of arriving at new legislation in the form of an ordinance was a daunting task, with potentially disastrous consequences, which many officials eagerly bequeathed to their successors.

In thematically ordered volumes, the *Algemeene Secretarie* compiled and stored (copies of) all incoming and outgoing correspondence, reports and information addressed to the Governor General, to allow future staff access to relevant information when necessary. Access to information was of course restricted and full access to the circuits of knowledge represented in these volumes remained exclusive to only the highest echelons of power.⁸⁰ Each of these volumes usually comprises material from over a couple of decades on a specific issue.

The Governor-General held supreme authority in the colony. However, as representative of the Dutch crown, no single ordinances could be effectuated without deliberation with the Dutch national government and confirmation by the royal signature. From 1860 onward, the Governor General mandatorily corresponded with the 'Ministry of Colonies' in the Hague (representing the top layer of the colonial administration), through so-called *Mailrapporten* (Mail-reports), describing the most relevant events and developments, often including attached copies of correspondence and related materials. Once processed and classified by Ministerial officials and depending on the topic and its relevance or urgency, the package was either stored as a '*Verbaal*' (decision, or procedural document on which a decision was taken), or prepared and sent to Parliament for political hearsay and the *Raad van State* (Dutch Council of State) for legislative consultation. In the case a new law was passed by parliament, it went to the King for his required signature. Once processed through all these layers and back at the Ministry, Ministerial decisions and orders were dispatched to Batavia and the bureaucratic proceedings of all these bodies was stored in the chronologically ordered, *Verbaal* archives.⁸¹

This movement of information created a dynamic upward of knowledge and a downward one of ordinances. As a result, in both in the archives of the Ministry of Colonies, the *Verbalen* and *Mailrapporten*, as well as in

79 Reliable information was valuable, and after the British interregnum specific commissioner-generals were appointed to ensure sharing of knowledge among various levels of the administration, though with limited success. See K.J.P.F.M., Jeurgens, "Op Zoek naar Betrouwbare Informatie. De Commissarissen-Generaal en de Stichting van de Kolonial Staat, 1816-1819", in J.Th. Lindblad and A.F. Schrikker (eds.), *Het Verre Gezicht: Politieke en Culturele Relaties tussen Nederland en Azië, Afrika en Amerika. Opstellen Aangeboden aan Prof. Dr. Leonard Blussé* (Franeker: Uitgeverij van Wijnen, 2011), 266-285: 276-277, 278-280.

80 K.J.P.F.M. Jeurgens, "Networks of Information: The Dutch East Indies", in C. Antunes and J.J.L. Gommans (eds.), *Exploring the Dutch Empire: Agents, Networks and Institutions, 1600-2000* (London: Bloomsbury Academic, 2015), 95-130.

81 Often, attachments were transposed from *Mailrapport* the *Verbaal* during this process. Each '*Verbaal*' is rendered to us including this extensive documentation of parliamentary and Ministerial consultation, and spans a number of months, while its attachments date back several years or even decades.

the archival volumes produced by the *Algemeene Secretarie* and the Departments in Batavia, the full archival genealogy of specific colonial problems has been preserved and can be found, in usually quite hefty bundles, in The Hague and Jakarta. When opening one of such, on top we find the decisions of the Ministry (in the case of the *Verbalen* stored in The Hague), or of the Governor-General (in the case of the archives of the *Algemeene Secretarie* in Jakarta), the 'end point' of the decision or policy-making process. Often, these papers are folded around the included materials such as the advice of the councils and commentaries of civil servants at various levels. Within the commentaries and advice, the correspondence and attachments (reports and advices) of local officials is folded. These attachments easily comprise hundreds of pages.

To understand the ideology and policy-making process of the state, it is tempting to ignore the majority of the attachments, and follow the 'paper-realities' written by high-echelon governors, directors and statesmen in Batavia and The Hague. As mentioned, much of the first two chapters consists of these sorts of materials, explaining how colonial ideology and fiscal policy came about and changed over the course of the long nineteenth century, drawn from the personal archives of contemporary officials, from state archives (including explanations of ordinances, instruction manuals, published correspondence and published government reports), or articles in colonial journals written by European officials and statesmen preserved in various libraries and collections. Together with the draft-ordinances and high-level correspondence found in the 'top-layer' of the archival genealogy, they also present, discuss and summarize quite well, usually adequately, the regional problems and findings as addressed and communicated by lower, local officials through letters, reports and attachments, which are much harder to grasp. I could have gained a fair idea of the development of Dutch tax policies and practices, simply by reading these final decisions, or for instance the published ordinances, parliamentary colonial reports (*Koloniaal Verslag*), or publications written by important officials and statesmen.

However, for the kind of understanding of colonial taxation and governance this dissertation requires, such an approach does not suffice. A narrow focus on the materials produced by 'high' placed officials such as ministers, Governor-Generals, politicians and directors would inevitably induce an adoption of their views, understandings, opinions and aspirations. The higher up the bureaucratic ladder, the more information is summarized, winnowed, thwarted and selected, and the less we learn about local governance practice. As argued by Stoler, colonial archives are sites not of "knowledge retrieval but of knowledge production" and "intricate technologies of rule in themselves."⁸² In a way, they are the autobiography of the state and can be treated as a roadmap into the colonial state's mentality and its

82 A.L. Stoler, "Colonial Archives and the Arts of Governance", *Archival Science* 2:1 (2002), 87-109: 90.

particular configurations of power.⁸³ Reports, ordinances and colonial correspondence are as much the creation of an institution as an individual, and therefore need to be examined in the context of that institution – its vested interests, its administrative routine and its record-keeping procedures. Colonial reports, for instance, should be studied not just as testimonies to specific events but as aspects of the administrative process and judicial policy making of colonialism, in itself an object of enquiry.

It is therefore crucial to see beyond the internal logic, language, and areas of interest of colonial governance as expressed in these archives by including the scope of the Residents, *controleurs* and the body of indigenous officials they headed. Their communication, reports and recommendations are omnipresent in these archives, and demand thorough, painstaking scrutiny in order to comprehend them, but they yield valuable information and offer exciting new aspects of and perspectives into the local workings of the colonial state. So the archival volumes I requested, I usually turned upside down and then read backwards, starting with letters from subjects, indigenous officials and *controleurs*, via Residents and governors, to the correspondence between Batavia and The Hague. In this way, I followed the grain of information gathering, selection and reinterpretation, succeeded by the same cycle, but then backwards, of law-making and implementation from king to *controleur*. This shapes the core of the research of Chapters 3 to 7.

Because colonial state archives were produced and survived in much greater abundance than indigenous sources, it is often claimed that it is difficult to find counter perspectives for cross-reference of practices of colonial governance.⁸⁴ But it would be a misconception to claim there are no indigenous sources at all. Indeed, “wherever there have been kingdoms in Indonesia, historical [written] traditions have been maintained.”⁸⁵ In this dissertation, such sources are collected from provincial archives in private collections in Yogyakarta, Bandung, Aceh and Padang, as well as in personal collections of civil servants held in the Leiden University Library. Together with samples from the indigenous press and transcripts of Indonesian narratives such as the Acehnese *Hikayat Perang Sabil*, such sources offer unique perspectives into the experiences of those ‘being governed.’

These materials offer invaluable micro-histories that pinch through the narrative of high level government officials. Filled out tax forms, whether

83 Stoler, *Along the Archival Grain*, 18-20; T. Day and C.J. Reynolds, “Cosmologies, Truth Regimes, and the State in Southeast Asia”, *MdAS* 34:1 (2000), 1-55: 17-19, 27-8.

84 Additionally, many ‘indigenous’ tax practices of the twentieth century were already marked and reshaped by colonial influences and practices. So, studying contemporary socio-political organization is always a study of colonial epistemologies of the functioning of these in the past. Unavoidably, the only productive way to study colonial taxation is to look at it as the merged routines and rituals of indigenous and colonial institutions.

85 H. Djajadiningrat, “Local Traditions and the Study of Indonesian History”, in Soedjatmoko (ed.), *An Introduction to Indonesian Historiography* (Ithaca: Cornell University Press, 1965; Jakarta: Equinox Publishing 2007), 74-86: 74.

from Acehnese villagers as exemplified above, or Javanese teachers or Chinese traders (see Chapter 3) found in private collections in Yogyakarta or the National Library of Singapore, exemplify how codified ordinances translated into hybrid assessment practices. Assessment reports of local *wedana* (Javanese district official) located in the archives of *Pakualam*, a principedom on Central Java, shine a light on the crucial role of indigenous officials in manipulating the government's expectations. Together, such sources truly bring to life the everyday experience of colonial taxation on the ground.

Moreover, the voices of subjected taxpayers are also omnipresent in the colonial state's archives. Considering these more seriously shows that, instead of being simply out of tune with the narrative of governing elites, these voices contributed to the formulation of tax policy. The number of petitions, complaints and protests issued by taxpayers and intermediaries contained in the archives, is striking. More than just passive subjects 'arrested' by officials into categories of governance, taxpayers sought influence over how they were treated and inscribed by the colonial state, and actively engaged with the state to do so.⁸⁶ Through local elites, who indeed represent the "channelling of influences" of people to gain influence⁸⁷, the implementation and elaboration of tax policy was mediated.⁸⁸ Considering its long history of indirect rule, the Dutch colonial state was no exception.

Local knowledge

Taking seriously the reality of taxpayers and how they influenced tax policy, requires a consideration of local indigenous institutions, social organizations and 'practical knowledge systems'⁸⁹, and an acknowledgement that their histories are not merely a "prologue to understanding European colonial rule."⁹⁰ Instead of "useless superstition" obstructive "to the state's preferred methods of organization" (as European officials tended to discard local knowledge), this dissertation presumes that it continued influencing Indonesia's social history as it had fundamental importance to the formulation of colonial policy.⁹¹

Indonesian 'practical knowledge' was diffused through systems of social or socio-legal organization and customs known as *adat*. More than simply a system to organize law, *adat* was a complex of signifying social norms of relationships and behaviour, believed to have been established by

86 F.A. Noor, "You Are under Arrest: Epistemic Arrest and the Endless Reproduction of the Image of the Colonised Native", *South East Asia Research* 24:2 (2016), 185-203.

87 J.R. Rush, *Opium to Java: Revenue Farming and Chinese Enterprise in Colonial Indonesia, 1860-1910* (Ithaca: Cornell University Press, 1990), 109.

88 Campbell, "The State and Fiscal Sociology", 172; R.H. Bates and D.H. Lien, "A Note on Taxation, Development, and Representative Government", *Politics & Society* 14:1 (1985), 53-70.

89 Scott, *Seeing Like a State*, 6-7, 195, 304-305, 311-316, 323-328, 332.

90 D.R. Sardesai, *Southeast Asia: Past and Present* (Boulder: Taylor and Francis, 2013), ix.

91 Scott, *Seeing Like a State*, 309-341, see especially pp. 332-333.

ancestors according to specific origination myths and narratives of society. It is expressed in customs affecting social life, the right to rule, marriage regulations and principles for inheritance and (re)distribution of income and property, to guarantee the well-being of the community. *Adat* was usually observed by specific village authorities and narrated in rules, guidelines, stories or sayings and maxims. It was and still is often unwritten, highly local, negotiable, changeable and fluent. It cannot be ignored when trying to define the 'local tax base', for it exerted deep influence over local colonial governance, as both a logical starting point and a challenge to policy. In this dissertation, local knowledge refers to the overlapping patterns of *adat*, social organization and behaviour merging with and responding to colonialism.

To understand the various *adat* principles of the regional case studies, this dissertation relies on contemporary and modern-day literature, much of which uses the same archives as this dissertation to map the historical formation of specific forms of *adat*. Indeed, Dutch colonial archives certainly provide a voluminous repository of Dutch interpretations of indigenous knowledge systems. However, when reading about Indonesian *adat* in the nineteenth century, it is important to remain aware of the limitations of these archives and to keep in mind the aims and motivations of colonial officials in their writings. That said, the study of Indonesian history can show multiple new lines of inquiry of Indonesian social structures through colonial sources.⁹²

Comparisons and selection of case studies

As I aim to understand colonial taxation and governance across Indonesia without having the space to be comprehensive, I will use a comparative approach. Earlier studies of taxation in colonial Indonesia, for instance, by Abdul Wahid, W.R. Hugenholtz or Ong Hok Ham, focus solely or largely on Java, leading to a somewhat Java-centric understanding of the politics of (colonial) taxation vis-à-vis other regionally specific studies of Indonesia.⁹³ If we want to understand Dutch colonial governance throughout Indonesia (rather than in one specific region), we should look for differences and similarities in colonial tax policies and practices in diverse regions. What helps is that colonial governors were transferred with frequency. They inevitably made comparisons, making colonial governance in itself a "comparative endeavour [...] dependent on fruitfully imagining the lessons that could be

92 See for example P. Anderson, *Lineages of the Absolutist State* (New York/London: W.W. Norton & Company, 2013), and H. Hägerdal, "The Colonial Official as Ethnographer: VOC Documents as Resources for Social History in Eastern Indonesia", *Wacana: Journal of the Humanities of Indonesia* 14:2 (2012), 405-428.

93 A. Wahid, *From Revenue Farming to State Monopoly: The Political Economy of Taxation in Colonial Indonesia, Java C. 1816-1942* (PhD thesis, Utrecht University, 2013); W.R. Hugenholtz, *Landrentebelasting op Java, 1812-1920* (PhD thesis, Leiden University, 2008); Ong Hok Ham, *The Residency of Madiun: Priyayi and Peasant in the Nineteenth Century* (PhD thesis, Yale University, 1975).

learned and transferred between differently constituted colonial places.”⁹⁴ To appreciate this cross-regional exchange and the movableness of colonial governance, as well as the specifics and details of colonial tax policy and practice in various places, this dissertation selectively compares the tax policies and practices in five different regions in Indonesia. These regions are not selected randomly, but each represent another period of colonial expansion (in chronological order), another societal organization, and another timing of the introduction of taxation. Each case study hence addresses a specific problem of taxation characteristic to that region. This allows for a comprehensive and detailed study of specific tax practices, as examples of colonial experiences. The differences between these experiences expose how colonial governance functioned as either an extension of systems already in place, the transfer of what worked in one area to another area, an on-the-spot invention, or a mixture of all three of these. By demonstrating these differences within the archipelago, it also becomes clear how and why, in 1920, fiscally unifying the colony was so difficult. Each case study exemplifies a specific element that, in that region, played an important role in the realization of tax policy. They can be grouped into two different sets, following the specific colonization process of Indonesia.

The first three case studies (and chapters) exemplify Ambon, Java and West Sumatra, all colonized before 1870. They investigate the infamous Dutch colonial production systems of coerced labour and cultivation, their roots in local principles of aristocratic, chiefly or familial entitlements, customs of collective labour and systems of agricultural redistribution and reciprocity, and their transition into monetary taxes. The chapters seek to elucidate why coerced labour remained in use across Indonesia and kept influencing colonial taxation, despite colonial ambitions to abolish it fully. Together, these first three case studies demonstrate how local principles of *corvée* labour and taxation were constantly manipulated, (re)negotiated and reinterpreted by taxpayers and the state.

This contrasts with the cases of the two final case studies, which illustrate the importance of tax policies to civilizational or missionary colonialism. They demonstrate how the Dutch attempted to ‘export’ their use of such appropriated and ‘legalized’ principles, systems and customs, to the more recently colonized regions of Aceh and Seram, where such principles worked rather differently or were completely absent, and no ‘cultivation systems’ were ever in place. Aceh and Seram demonstrate how through the influence of chiefs and middlemen, not just taxation, but the colonial state itself was the subject of negotiation. This enhances our understanding of the role of local ‘agency’ and the ‘lived realities’ of everyday practices of taxation, in the creation of colonial tax policy.

94 D. Lambert and A. Lester, “Introduction: Geographies of Empire and Colonial Life Writing”, in D. Lambert and A. Lester (eds.), *Colonial Lives Across the British Empire: Imperial Careering in the Long Nineteenth Century* (Cambridge: Cambridge University Press, 2006), 1-31: 10-11. See also R. Raben, “A New Dutch Imperial History?: Perambulations in a Prospective Field”, *BMGN* 128:1 (2013), 5-30.

5 STRUCTURE AND CHAPTER ORGANIZATION

Before commencing on this comparative analysis of the elaboration of tax policy in practice, it is important to understand what specific changes and continuities occurred in colonial ideology during the nineteenth and twentieth centuries, as reflected in the political and economic organization of the Dutch empire. The first chapter therefore analyses the transition from the initial schemes of coerced labour and monopolization, towards liberal strategies of exploitation and development in the twentieth century. It argues that despite these reforms and changing ambitions and aspirations, government policies stayed much the same. The second chapter charts the tax system as it developed in theory. It discusses the 'paper reality' and tax-law making of bureaucrats in Batavia and The Hague, as a reference point for the following chapters.

The following chapters discuss how this 'paper reality' related to governance practice by exemplifying the findings of my case studies.

Chapter 3, the first case study, is about Ambon. Among the earliest territories to come under Dutch colonial rule and the monopoly system of coerced plantation of spices, Ambon provides an interesting starting point. It exemplifies the transition of a system of coerced production and monopolized trade, founded in the seventeenth century, into a system of village-based and eventually individual head taxes, against the backdrop of economic collapse in the mid-nineteenth century. It focuses on the changing role of the formerly crucial, but decreasingly relevant, indigenous middlemen or *raja* ('kings') and its impact on the dynamics of local practices of taxation.

Chapter 4 is about the assorted coerced labour systems of Java, where Dutch use of coerced labour reached its zenith. It discusses the role of socio-economic organization, land rights and precolonial systems of labour and taxation. Coerced labour, as an institutionalized form of taxation, originated in Java, a core region of Dutch colonialism in Indonesia. Because Java's triangular relationship between land, labour and rule was slowly appropriated by the colonial state for purposes of exploitation, colonial systems of coerced labour and taxation became, as on Ambon, deeply rooted in local Javanese schemes of reciprocity and exchange between various layers of society. When these became the subject of critique and change, they had to be made better known. This chapter explores how colonial officials accumulated and produced knowledge about coerced labour systems, in order to transform them into monetary taxes.

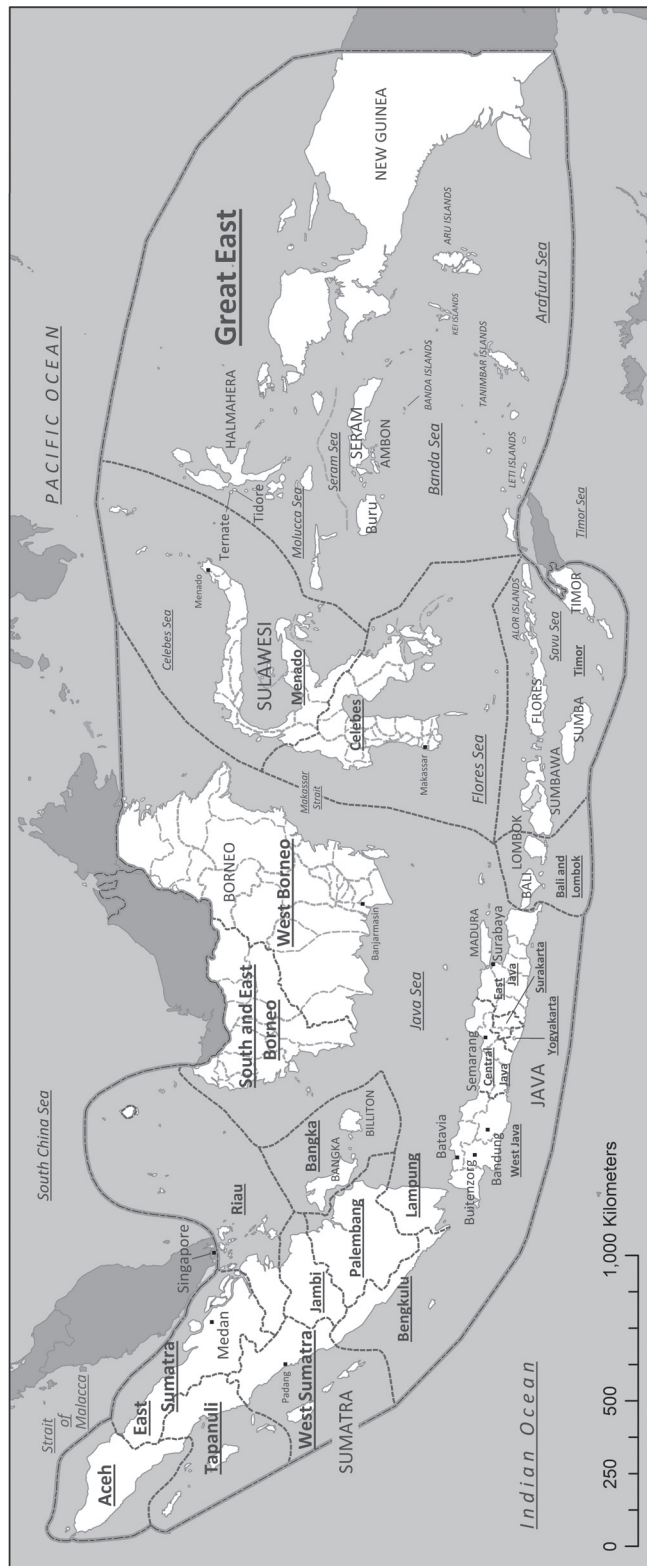
Chapter 5 is about West Sumatra, which exemplifies the role of local families and inheritance regulations within the colonial tax system. In West Sumatra, property was communally held and inherited in the female line – a concept to which the forced cultivation system in West Sumatra was indifferent, but the modern colonial tax system could not accommodate. The chapter analyses how officials followed strong convictions of local social organization of family life in an attempt to employ a selective reading

of local socio-economic capacity, in terms of productivity and usefulness to the state. This provides an interesting contrast to Ambon and Java, as it led to rather extreme violations of local customary law and similar responses. The chapter specifically evaluates interrelated Dutch interpretations of local categories of rule, gender and property organization, and how they influenced tax policy in West Sumatra.

Chapter 6 is about Aceh. It exemplifies the role of violence, coercion and the appropriation of existing structures of rule and taxation. As the last remaining independent monarchy on Sumatra, it was violently conquered between ca. 1873 and 1910. As the first large Dutch neo-imperial project of military conquest, it is suitable as an example to explore the elaboration of taxes beyond the era of forced cultivation. Aceh never knew any agrarian-based labour service systems like Ambon, Java or West Sumatra. Despite this fact and ongoing war, the Dutch attempted to implement *corvée* labour (even though this did not really exist in Aceh prior to Dutch colonization), and direct taxes by appropriating the rights of local rulers to levy duties and tariffs, aiming to include the Acehnese as just another 'normalized', tax paying, subjected population. Here, the 'will to improve' was a 'will to pacify.' Essential in this process was locating specific 'oriental despots' and getting these to sign contracts as 'self-governors.' This chapter explores how existing patterns of rule and taxation were used to introduce colonial taxes as a tool for the legitimization and exertion of colonial power and reform.

This compares very well with the final case study about Seram, in Chapter 7. Seram is located next to Ambon, so geographically the dissertation finishes where it started, but politically the differences could not be bigger. Unlike Ambon, Seram was not colonized in the seventeenth century as it was of little economic interest to the Dutch. It was inhabited by independent tribes that practiced headhunting and it was long considered impracticable to subject them to the rule of a modern colonial state and impose taxes. However, the colonial drive for improvement made no exceptions, and in the twentieth century Seram was finally conquered and subjected to taxes. This chapter scrutinizes colonial strategies of incorporation and domination versus indigenous strategies of avoidance, evasion and interpretation of the colonial state.

Comparing these five regions with the Dutch colonial 'paper realities', explained in Chapters 1 and 2, will help us understand how the creation of Dutch colonial tax policies and practices was fine-tuned to local conditions, and how central colonial ambitions of reform and local systems of knowledge and organization related to each other in the narrative of Dutch colonial policy. In the conclusion, all chapters are brought together in a discussion on how our understanding of the elaboration of modernization of the tax system in theory and practice, contributes to our understanding of Dutch colonialism and the mechanisms of colonial governance in general.



Map 1.1. The Dutch East Indies' topographical division around 1915.

Provincial borders were not monolithic. They shifted as regions were elevated and degraded in topographical status throughout the nineteenth and twentieth centuries. This map represents the situation around 1915-1925, during which new provincial borders (the dark grey borders) were drafted and former Residencies on Sumatra and Borneo were elevated into 'Governances' (Gouvernementen); the logic behind specific status of regions is not defined by territorial size but by history. Some 'provinces' on Sumatra were marked a 'Gewest', others a 'Residency' (the light grey borders). It is therefore difficult to represent the topographical situation of the Indies without violating the truth of the hard realities. The status of territories impacted on budgeting, law making and authority, but in general administrative redivisions had much greater importance on Batavia's drawing tables than in the administrative reality. De 'Great East' (Grote Oost) is problematic in particular, as it was changeably governed as separate residencies of Ambon, the Moluccas, Celebes and after 1938, included practically all islands east of Java (see Chapter 4).

Dutch colonial ideas and reforms in the nineteenth and twentieth centuries

"We must use our greater knowledge and skill [...] and intellectual advantage [...] to provide the Javanese with the benefits of civilization. [...] From us and through us they must enjoy material advantages, their means of subsistence must be developed, their agriculture improved and their industry stimulated; and they must also reap in large measure the fruits of their labour and enjoy material prosperity. Elevation from a state of moral abasement and misery to one of thinking and independently developed beings, from the slavery of oppression of greedy lords and notables to individual freedom, the cultivation of their minds and purification and refinement of their social institutions: all these benefits they must be able to thank us for."¹

Thus wrote W.R. baron van Hoëvell (1812-1879), former preacher in Java and liberal parliamentarian in 1849, during the heyday of the Cultivation System in Java, of which he was an early, notable critic. The article from which this excerpt derives is titled 'Sketch for an Ethical Program.' While an ethical program only came to be launched in the early 1900s, its underlying ideas of moral uplifting and social improvement were as old as the colony itself.

This chapter traces the emergence of such ideas by contextualizing them in over a century of colonial expansion and political, economic and administrative reform. It aims to understand how Dutch colonial governance in Indonesia came into being and took shape and what policies were implemented. It will analyse and characterize the development of colonial policies, politics and bureaucracy, and demonstrate how, contrary to what Van Hoëvell's quote seems to suggest, these were not only prompted by visions of socio-economic and political modernization, but also by pragmatic and financial choices. It will demonstrate how these choices led to the imposition of coerced labour and monopolized export of cash crops in the early nineteenth century, and the transition towards free entrepreneurship and monetary taxes in the later nineteenth and early twentieth century, as discussed in the next chapter. Rhetoric of improvement and progress followed these changes (and seemingly changed), but its underlying dogma's and key concepts about colonized people and societies remained relatively stable.

The first section of this chapter describes the economic and social transformations of the nineteenth century, involving continuities in political accounts on the moral education of indigenous peoples, through economic

1 G.W.W.C. baron van Hoëvell, "Schets van een Ethisch Program", *TvNI* 1 (1849), 59; translated and quoted by E.J.M. Schmutzer, *Dutch Colonial Policy and the Search for Identity in Indonesia, 1920-1931* (Leiden: Brill, 1977), 17.

policies of coerced cultivation. The second section analyses how these accounts were updated in the late nineteenth and early twentieth century to reform and support free entrepreneurship and more modern forms of administration. This provides a long-term analysis of Dutch colonialism, showing a protracted process of colonial state-formation, characterized by internal conflicts, paradoxical expectations and resulting in fragmented, incoherent and fluctuations in policy making.

1.1 GOVERNMENT MONOPOLIES AND COERCED PRODUCTION

Around 1800, Indonesia was a disunified collection of sovereign empires, sultanates, princedoms, semi-independent chiefdoms and various stateless spaces. Some of these had been absorbed into the colonial network of the VOC (the Dutch East India Company), providing the roots of the Dutch colonial state, as it would emerge in the nineteenth century. The VOC used shifting power-alliances and intermingled in regional wars, to extend its militarized political and commercial influence. In Eastern Indonesia this led to the collapse of the Sultanate of Makassar and the rise of the Bugis kingdom, securing Dutch power in South Sulawesi and the Moluccas.² In Java, the VOC intervened in the Javanese Wars of Succession to advance its own candidates and gain more influence over Central and East Java.³ In West Sumatra, the trading outpost in Padang was used as a base for diplomatic and commercial expeditions to the Minangkabau Kingdom of Pagaruyung.⁴ The majority of Indonesia, however, including Aceh and Seram, remained largely independent until the twentieth century. Only in North Sulawesi, the Moluccas and in particular Java, had the VOC gained administrative influence, though as “paramount chief rather than absolute ruler.”⁵

Principle precepts

In line with the increasing Dutch focus on rule during the eighteenth century, the Dutch continued developing strands of colonial thought, culture, strategies and practices of governance, during the transition from

-
- 2 L.Y. Andaya, *The Heritage of Arung Palakka: A History of South Sulawesi (Celebes) in the Seventeenth Century* (The Hague, Martinus Nijhoff, 1981).
 - 3 M.C. Ricklefs, *Jogjakarta under Sultan Mangkubumi, 1749-1792: A History of the Division of Java* (London/New York: Oxford University Press, 1974).
 - 4 J.E. Drakard, *A Kingdom of Words: Language and Power in Sumatra* (Oxford: Oxford University Press, 1999).
 - 5 R. Dubsky, “Ideology in Indonesia’s Colonial Administration”, *Asian Studies* 14 (1976), 37-64: 39. See also N. Tarling, “The Establishment of the Colonial Régimes”, in N. Tarling (ed.), *The Cambridge History of Southeast Asia. Volume II: The Nineteenth and Twentieth Centuries* (Cambridge: Cambridge University Press, 1993), 5-78: 9-14.

commercial empire to colonial state, which increasingly focused on Java.⁶ Following the resonating transformation of political ideologies, governance and politics after the Atlantic Revolutions around 1800, the influence of European political thought became more articulate overseas. This was certainly the case under the governance of the colonial state's principle architects, H.W. Daendels (Governor-General in 1808-1811) and British commander T.S. Raffles (Governor-General in 1811-1815). Both Raffles and Daendels, though of different ideological backgrounds, were fervent, enlightened reformers. They considered the VOC to have kept the Javanese in a state of 'feudal darkness', by using and supporting systems of 'indigenous despotism and exploitation', as rooted in political-economic and fiscal structures of labour duties, tributes and contingencies.⁷ They envisioned a European-like, centrally coordinated and bureaucratic state to replace these alleged forms of indigenous 'feudalism'.⁸ Hitherto, the colonized population had to be 'reconditioned' for doctrines of free entrepreneurship and unrestrained access to capital and labour markets – precisely the elements, as explained below, that had been destroyed under militarized company rule prior to 1800 – under a supportive, responsible state in order to protect indigenous industry from 'predatory' indigenous aristocracies. Both Raffles and Daendels aimed to improve the colony's political and economic foundations and establish what was supposed to become a colonial bureaucracy, but had limited success.⁹ Daendels, for instance, greatly curtailed the power of Java's indigenous aristocracy in an aggressive manner and undertook the construction of the *Grote Postweg*, a new, main trunk road connecting East and West Java, for which he used numerous unpaid coerced labour services. Raffles, taking over after the British invasion of Java in 1811, considered the forced deliveries and contingents, as maintained by the VOC, obsolete. He attempted to cut out the layer of Javanese provincial lords and their assessment and collection of taxes by imposing a *land rent*, a fictional tax on yield, based on the area of owned arable land, levied directly on the peasants through the village chiefs. This land rent was rooted in the idea that the government was the owner of all of Java's land (see Chapter 4), and that as

6 A.F. Schrikker, "Institutional Memory in the Making of Dutch Colonial Culture in Asia (1700-1870)", in R. Koekkoek, A.I. Richard and A. Weststeijn (eds.), *The Dutch Empire between Ideas and Practice, 1600-2000* (Cham: Palgrave Macmillan, 2019), 111-134; J. van Goor, *Prelude to Colonialism: The Dutch in Asia* (Hilversum: Uitgeverij Verloren, 2004), 83-99.

7 See T.S. Raffles, *The History of Java* (2 vols., London: Black, Parbury and Allen, 1817), vol. I: xlv, xxvii-xxx, xxxviii-xxlvii; Dubsky, "Ideology", 49; A.B. Lapien, "Indonesian Perspectives of the Colonial Power", in J.C. Heesterman et al., *Comparative History of India and Indonesia Vol. 4: General Perspectives* (Leiden/New York: E.J. Brill, 1989), 77-86: 81.

8 J. Kathirithamby-Wells, "The Age of Transition: The Mid-Eighteenth to the Early Nineteenth Centuries", in N. Tarling (ed.), *The Cambridge History of Southeast Asia. Volume I: From Early Times to c. 1800* (Cambridge: Cambridge University Press, 1993), 572-620.

9 C. Fasseur and D.H.A. Kolff, "Some Remarks on the Development of Colonial Bureaucracies in India and Indonesia", in *Itinerario* 18:1 (1996), 31-56: 35.

such, the peasants were tenants who owed 'rent' to the government; hence it was not called a 'tax'. This land rent was the first centrally administered tax levied directly by the colonial government, and was intended to replace the duties or tributes levied by various layers of, what Europeans considered to be, 'feudal' aristocracies.¹⁰ However, as was the case with similar taxes elsewhere in (colonial) Asia, it was increasingly flawed by a lack of proper land surveyance and remained dogged by collection problems, characterized by fear for unrest, negotiation, personal ties and patrimonial levying practices, until far into the twentieth century.¹¹

Daendels and Raffles met the same challenges as precolonial rulers who accumulated wealth, power and people, following various local geographical, economic, and social constraints. And combining bureaucracy with 'patrimonialism', for lack of a better word, did not seem to obstruct fiscal consolidation. In fact, in the face of specific local difficulties and societal conditions such as societal fragmentation and resilience, it appeared to be a more an efficient and pragmatic way to collect taxes.¹² In Java, where monitoring capacity, communications, transportation and record-keeping were difficult, the emergence of unified, centralized states was not the logical outcome of history and tax systems stayed decentralized and privatized. This was not an indicator of state-failure, but a successful response to particular geographical and social challenges. Rulers across the globe needed to engender a certain degree of credibility among the population in their ability to collect sufficient revenue, something they just did in many different ways.¹³ Daendels and Raffles had little choice but to follow Java's specific constraints. Hence, already in its earliest phase, the contours of European colonial governance in Indonesia, as drawn on paper, were not entirely pertinent.

Initially, Dutch policy debates vacillated between a conservatism, which defended 'Dutch Javanese feudalism', and the enlightened liberal principles of revolutionaries like Daendels and Raffles. Conservatives favoured a strong state that monopolized indigenous commerce in order to maximize profits and protect the Javanese – whom they considered unsusceptible to universal principles and laws of economic liberty – against the overpowering influence of private capital. Liberals believed the colonial government had to provide the requisite legal institutions for freely func-

10 Hugenoltz, *Landrentebelasting*; Sutherland, *The Making of a Bureaucratic Elite*, 8. On the use and usability of the concept of feudalism in Indonesia and Malaysia by contemporary and modern day authors, see C.B. Kheng, "Feudalism in Pre-Colonial Malaya: The Past as a Colonial Discourse", *JSAS* 25:2 (1994), 243-269.

11 A. Booth, "Land Taxation in Asia: an Overview of the 19th and 20th Centuries", *Oxford Development Studies* 42:1 (2014), 1-18: 4-9; W.R. Hugenoltz, "The Land Rent Question and its Solution, 1850-1920", in Cribb (ed.), *The Late Colonial State*, 139-172. See also chapter 4 for an elaboration of the land rent.

12 Scott, *Seeing Like a State*, 34.

13 Kiser and Levi, "Interpreting the Comparative History of Fiscal Regimes", 558.

tioning markets, but refrain from any further intervention.¹⁴ Both ideologies, in fact, originated from the humanitarian-liberal thought of the era prior to and following the French Revolution and implied an underlying “enlightened rhetoric of progress.”¹⁵ They upheld the core, self-legitimizing claims of the colonial ‘truth regime’, which maintained that only enlightened colonial rule could curtail the harmful effects of ‘indigenous misrule’ and elevate local societies to greater standards of welfare and productivity by encouraging what it considered more productive behaviour through fiscal policy. This idea of progress drove much of the long-lasting colonial fantasies of governmentality and paternalistic constructivism, which was reinvented continuously and transposed beyond Java’s shores to the surrounding islands during the era of ethical-colonialism in the twentieth century. Just how to reach this final stage of welfare and prosperity, however, was something on which officials could not agree.

Though policy changes followed the guidelines of these ideological boundaries, they were not determined by them. In Java, popular discontent, caused by deteriorating living conditions after the Dutch restoration of power in 1816, provided leeway for the support of a ‘messianic ruler’ who would liberate Java of Dutch rule, inspiring the Javanese Prince Dipanegara to rise against the Dutch, culminating in the Java War of 1825-1830.¹⁶ The war caused a government deficit of 40 million guilders and brought the total colonial debt to 490 million guilders by 1830.¹⁷ Facing an unfolding crisis of Dutch metropolitan public finances, caused by these debts and made worse due to the costs imposed by the Belgian Revolution of 1830¹⁸, the Dutch King, William I decided to prioritize colonial benefits (*baten*) over governance and welfare. This marked the beginning of a period of systematized authoritarian extractive Dutch colonialism, when finance rather than ideology determined the course of colonial politics.

Coerced cultivation

And so the Dutch adopted a strategy of state monopolization of cash crops, set out on paper by the ambitious and experienced army officer

14 Dubsy, “Ideology”, 42; Schmutzer, *Dutch Colonial Policy*, 3; J. Bastin, *Raffles’ Ideas on the Land Rent System in Java and the Mackenzie Land Tenure Commission* (’s-Gravenhage: Nijhoff, 1954), 13-14; H.W. van den Doel, *Het Rijk van Insulinde: Opkomst en Ondergang van een Nederlandse Kolonie* (Amsterdam: Prometheus, 1996), 12-14.

15 A.F. Schrikker, “Restoration in Java, 1815-1830: A Review”, *BMGN* 130:4 (2015), 132-144: 144; Schmutzer, *Dutch Colonial Policy*, xi.

16 P.B.R. Carey, *The Power of Prophecy: Prince Dipanegara and the End of an Old Order in Java, 1785-1855* (Leiden: KITLV Press, 2007), 602-603; M.C. Ricklefs, *A History of Modern Indonesia since c. 1200* (Basingstoke: Palgrave, 2001), 142.

17 Van den Doel, *Het Rijk van Insulinde*, 48-50.

18 Klein, “Dutch Monetary Policy”, 195-197; V.J.H. Houben, “Java in the 19th Century: Consolidation of a Territorial State”, in H. Dick, V.J.H. Houben and J.Th. Lindblad (eds.), *The Emergence of a National Economy: An Economic History of Indonesia, 1800-2000* (Leiden: KITLV Press, 2002), 56-81: 64.

J. van den Bosch (Governor General in 1830-1833). Though principally much convinced of enlightened principles of the malleability of people and society, Van den Bosch came to oppose the imposition of 'liberal principles' upon what he called a "stupid and superstitious people."¹⁹ He was a resolute and forceful governor, a pragmatic and essentially 'high-modernist' man of science, large-scale planning and vigour, innovative and progressive on the one hand, but conservative and paternalistic on the other. Deeply devoted to his attempts to stimulate welfare both in the Netherlands and overseas, based on the idea that each individual had fulfil his or her potential on the economic market, he felt compelled to promote productivity and 'civilization' in Java, but always in service of economic growth at home.²⁰ Under his governorship, Java became an 'area of profit', serving the motherland. Van den Bosch endorsed that limitations in slave trading in the colonies in South America and the Caribbean around 1815 brought new opportunities for Java to establish competitive sugar planting. Harkening back to the VOC's plantation schemes on Ambon and Java (most notably in Priangan and Banten), his 'Cultivation System' (*Cultuurstelsel*) fully institutionalized coerced plantation of cash crops, resulting in massive production of sugarcane, coffee, indigo, tea, spices and tobacco.²¹ These were sold on the European market, auctioned by the *NHM* (*Nederlandsche Handel-Maatschappij* or Netherlands Trading Society, founded in 1825 by the king), that held the exclusive rights on transporting colonial products to The Netherlands, which rendered huge profits into the Dutch national treasury but greatly disrupted Java's economy.²²

In Java, peasants were expected to use 20% of arable lands for production of tropical cash crops in so-called cultivation services, for which they were paid a fixed price, then transport the crops to the nearest government

19 J. van den Bosch, *Brief, Inhoudende eenige Onpartijdige Aanmerkingen, op eene Memorie, onlangs in het Licht Verschenen, onder den Titel van: Staat der Nederlandsche Oostindische Bezittingen, onder het Bestuur van den Gouverneur Generaal Herman Willem Daendels, Ridder, Luitenant-Generaal, & c. in den Jaren 1808-1811* ('s Gravenhage/Amsterdam: Johannes Allart, 1815), 'voorrede', iii-iv, 3-4, 16-17.

20 A. Sens, *De Kolonieman: Johannes van den Bosch (1780-1844), Volksverheffer in Naam van de Koning* (Amsterdam: Uitgeverij Balans, 2019), 1-4, 156-161, 179-181. See also J.J. Westendorp Boerma, *Een Geestdriftig Nederlander: Johannes van den Bosch* (Amsterdam: Querido, 1950).

21 In 1850-1860, the heydays of the cultivation system, 96% of the total revenue of the system was made in coffee and sugar. See: C. Fasseur, "Het Cultuurstelsel Opnieuw in Discussie", in C. Fasseur and R. van Niel (eds.), *Geld en Geweten: Een Bundel Opstellen over Anderhalve Eeuw Nederlands Bestuur in de Indonesische Archipel Archipel*, Vol. I: *De Negentiende Eeuw* (Den Haag: Martinus Nijhoff, 1980), 115-130: 127. See also: U. Bosma, *The Sugar Plantation in India and Indonesia: Industrial Production, 1770-2010* (Cambridge: Cambridge University Press, 2013), 88-100.

22 Profits comprised ca. 500 million guilders in 1832-1867 and 190 million guilders in 1867-1877, and comprised up to a third of total government revenue in 1851-1860. See D.H. Burger, *Sociologisch-Economische Geschiedenis van Indonesia: vol. 1: Indonesia vóór de 20e Eeuw* (Ed. by J.S. Wigboldus; Wageningen: Landbouwhogeschool Wageningen, 1975), 120; C. Fasseur, *The Politics of Colonial Exploitation: Java, the Dutch, and the Cultivation System* (Ed. by R.E. Elson; Ithaca: Southeast Asia Program, Cornell University, 1992), 149-150.

warehouse, the transportation services usually unpaid.²³ In addition, they were required to spend 66 days of labour in *corvée* services (*heerendiensten*) for construction and maintenance work and in service of their various overlords. As mentioned in the introduction, *corvée* services formed a major 'hidden' contribution to colonial revenues, as they helped to reduce the cost of construction and maintenance of infrastructure, irrigation systems and public buildings.²⁴ In precolonial Java, various services were performed by the people "with a certain amount of goodwill", rendered to chiefs as a form of taxation, or rendered as community services for mutual assistance among village inhabitants.²⁵ The government adopted these traditional right to services for chiefs, and started using them as mandatory, forced *corvée* labour services. Thus, postal services, fire brigades, policing and many other public utilities, otherwise funded by taxes, were also provided using a complex of *corvée* services on village, regional and provincial level, fuelling the colonial economy with cheap Javanese labour for the following decades.

Peasants received crop payments (*plantloon*) for the performance of coerced cultivation services, paid either in cash or in rice, to enable them to pay their land rent and retain a certain level of consumption.²⁶ However, the *plantloon* was partly subtracted from the land rent, so peasants received smaller payments when the value of crops was higher than the amount of tax due. In theory, the value of *plantloon* determined the land rent payment as it affected capacity to pay. In practice however, payments were more random, depending on production and the interference of village chiefs or officials.²⁷ In most of Java, the introduction of a large amount of copper coins used for *plantloon* payment, generated rapid (re)monetization of Java's peasant economy, enabling further development of household economies.²⁸

23 Ibid., 14-15. According to Van Vollenhoven, this principle 'one-fifth' rate derived from West-Java, or more specifically Northern Banten, where tax on *sawah* in the crown regions traditionally was 1/5 of yield. See: C. van Vollenhoven, "Antirouffaer. Naschrift op het Rapport van 16 april 1904 over den Agrarischen Rechtstoestand der Inlandsche Bevolking op Java en Madoera", *BKI* 74:3 (1918), 399-406: 404-405.

24 As demonstrated by M. van Waijenburg in the case of colonial French Africa; Waijenburg, "Financing the African Colonial State", 69-70. As Cribb has recently shown, labour shortages in Java were also solved by recruitment of labour from China and deployment of prisoners as cultivators. R.B. Cribb, "Convict Exile and Penal Settlement in Colonial Indonesia", *Journal of Colonialism & Colonial History* 18:3 (2017).

25 T. Soebekti, *Some Facets of the Income Tax Administration in Indonesia with Reference to Those in the United States* (PhD thesis, Indiana University, 1964), 4.

26 C. Fasseur, *Kultuurstelsel en Koloniale Baten: De Nederlandse Exploitatie van Java 1840-1860* (PhD thesis, Leiden University, Leiden: Universitaire Pers, 1975), 24; C. Fasseur, "Clio and Clifford Geertz", *Itinerario* 14:2 (1990), 71-80: 75.

27 Fasseur, "Het Cultuurstelsel Opnieuw in Discussie", 117-125; Fasseur, *Kultuurstelsel*, 20-22. See also Boomgaard, P., and P.M. Kroonenberg, "Rice, Sugar, and Livestock in Java, 1820-1940: Geertz's Agricultural Involution 50 Years on." In D. Schäfer et al. (eds.), *Rice: Global Networks and New Histories* (Cambridge: Cambridge University Press, 2015), 56-83: 68.

28 R.E. Elson, *Village Java under the Cultivation System, 1830-1870* (Sydney: Allen and Unwin, 1994), 261-264, 361.

Simultaneously, the labour demand increased rapidly and peasants had to cede their yields to the colonial government, for a price lower than actual market value while carrying a heavy and increasingly unescapable burden of cultivation and labour services.²⁹ Consequently, local cash crop markets stagnated and Java showed a decline of smallholder production.³⁰

Officially, the Cultivation System in Java was never proclaimed or imposed, nor was it centrally managed as a unified system. Instead, it was set out in a number of publications by Van den Bosch personally, building on practices already in play, and intended as transitionary system to repair the colonial economic deficits.³¹ Consequently, its practical operation between 1830 and 1870 was diversified, subject to many regional varieties and modified to suit local conditions. For instance, it was only introduced to those lands directly governed by the colonial administration. The Sultanates of Yogyakarta, Surakarta, Mangkunegaran and Pakualam, the four remaining principalities after the carving up of the vast Javanese Empire of Mataram in the 1750s, remained semi-independent as 'self-governing' principalities (*Vorstenlanden*).³² Together with the many 'private estates' (*particuliere landerijen*), they were not included in the Cultivation System.³³

Indirect rule

A crucial aspect of the Cultivation System in Java was its successful use of indirect rule. Across the large nineteenth-century colonial empires officials relied on patterns of indirect rule, which "required only a minimal state apparatus but rested on local elites and communities", who also "had an

29 J. Breman, *Koloniaal Profijt van Onvrije Arbeid: Het Preanger Stelsel van Gedwongen Koffieteelt op Java* (Amsterdam: Amsterdam University Press, 2010), 358; J.S. Furnivall, *Netherlands India*, 133-135; C. Day, *The Policy and Administration*, 258, 280-251; P. Boomgaard, *Children of the Colonial State: Population Growth and Economic Development in Java, 1795-1880* (Amsterdam: Free University Press, Centre for Asian Studies, 1989), 33-35.

30 T.K. Wie, "Colonial Extraction in the Indonesian Archipelago: a Long Historical View", in Frankema and Buelens (eds.), *Colonial Exploitation and Economic Development*, 41-59: 47; Boomgaard, *Children*, 36; Booth, "Trade and Growth in the Colonial and Post-Colonial Periods", 21.

31 Fasseur, *Kultuurstelsel*, 11; Sens, *De Kolonieman*, 351-352.

32 C. Fasseur, "Cornerstone and Stumbling Block", 35; Houben, "Java in the 19th Century", 61-63. This helps explaining the profound influence of the politics and *adat* of the (courts of) these principalities over West, Central and East Java. Yogyakarta and Surakarta in particular remain the centres of orientation for Javanese culture.

33 Such private plots of lands, once sold to entrepreneurs or under possession of (former) governors remained exempted from central policies of corvée and taxation. They became like "mini-states" in themselves; Dutch legal scholars described them as 'semi sovereign' and compared them to the many indigenous self-governing principalities. The landlords were responsible for taking care of the inhabitants, providing education, healthcare and social services. In return they demanded the maximum in terms of services and taxes. See Anonymous, "Toestand op Particuliere Landerijen", *Tijdschrift voor Economische en Sociale Geographie* 5 (1914), 36.

interest in withholding resources and knowledge from the centre.”³⁴ In Java, peasants were held in check by village chiefs and local rulers of the Javanese administrative elite, the *priyayi*, whom Van den Bosch had reinstalled. He considered their alienation, under Daendels’ and Raffles’ administrations, a direct cause of the Java War, as it had erased most of their former fiscal rights and benefits.³⁵ He ensured they regained their former status and granted them the right to hereditary succession, salary fields, shares in agricultural profits (*cultuurprocenten*; ‘cultivation percentages’) and enhanced entitlements to ‘feudal’ labour services to enhance the consolidation of a loyal ruling class. This helped to maintain efficiency in a bureaucratic reality characterized by limited time, information and influence.

The Javanese ‘*bupati*’ (appointed rulers of ‘Regencies’ into a number of which each district was sub-divided), were selected from the Javanese nobility and functioned as symbolic monarchs of the districts, under the pretension that they were still the regional power-holders of precolonial times.³⁶ Prior to colonialism, many *bupati* had been independent political leaders of patronages who accumulated strength based on the numbers of followers and households under their rule. They supposedly embodied traditional leadership and power, reflected in the welfare and harmony of the Regency and expressed through court ceremonies, objects and ritual. Under colonial rule, they developed into ritual exponents of Dutch governance, comfortably secured and salaried under direct supervision of the Resident (as their ‘younger brothers’), to combine Javanese traditional and Dutch administrative authority, as linchpins between both. They redistributed the wealth and influence they received from above among lower administrators.³⁷ Actual administration was delegated to the *patih* (‘prime ministers’ or ‘chief deputies’), who managed a body of lower ranking *volkschoofden* (‘popular chiefs, office-holders in fact). The lower chiefs controlled smaller sections of the Regency or had specific executive functions within the *bupati*’s government.³⁸ The *bupati*, *patih* and lower chiefs were all *priyayi* and held noble ranks and titles. As pillars in the Indigenous Administration, they were responsible for the socio-economic, financial and religious ‘health’ of the Regencies under supervision of the European officials.³⁹ This was done by managing the (non-*priyayi*) village or *desa* chiefs through an administration consisting of various specialized *mantri* and specific reli-

34 Scott, *Seeing Like a State*, 77.

35 Sutherland, *The Making of a Bureaucratic Elite*, 6-8; Carey, *The Power of Prophecy*, 843. See also R. Bertrand, *État Colonial, Noblesse et Nationalisme à Java: la Tradition Parfaite* (Paris: Karthala, 2005).

36 Sutherland, *The Making of a Bureaucratic Elite*, 10 19-20, 23-26, 31-32.

37 Ibid., 34.

38 A ‘capable’, skilled (or cunning) *patih* was of essential importance to the success of the court in delegating the expectations of the Dutch and navigating political-diplomatic intermediation between Dutch and indigenous political realities. See for instance Houben, *Kraton and Kunpeni*, 129-130.

39 Ibid., 9-10, 19-21.

gious and legal officials, called *peghulu* and *jaksa*. Most administrators under *priyayi*, including the *desa* chiefs and all lower village officials, held offices for which they were eligible, usually for a number of years.

Thus, the operation of the Dutch colonial state began to be fully dependent on the collaboration of Javanese rulers through patrimonial relations, as a system of “men rather than laws.”⁴⁰ All of the Cultivation Systems, as devised in the Moluccas, West Sumatra and North Sulawesi (not just in Java as claimed by Geertz for instance, who speaks of a deepening of “the extreme contrast between Inner Indonesia and Outer Territories”)⁴¹ operated via indigenous ruling classes through indirect rule.⁴² This was really the key to the success of colonial exploitation, as it allowed the state access to profits drawn from the labour of larger groups of people, though one single chief, without establishing and financing an unwieldy administrative apparatus.⁴³ A comparable network of indigenous officials and Chinese *kapitan* (headmen) emerged in many cities in Java and some of the ‘Outer Territories’ to administer the Chinese quarters, which until the early nineteenth century formed semi-independent communities with their own police force, taxes and regulations.⁴⁴ Similar communities of other ‘Foreign Orientals’ (*Vreemde Oosterlingen*), Asian people from outside of the archipelago, such as Arabs and Malays, had formed, and were also administered by their ‘own’ *kaptian*. The population of these ‘Foreign Orientals’ steadily increased during the colonial era.⁴⁵

The formation of an intertwined colonial framework of rule, bureaucracy and territorial administration shared between Dutch and indigenous officials may be seen as the most important legacy of the era of Cultivation Systems. By weakening the bargaining positions of villagers in relation to their rulers through communalized (but less egalitarian) organization, curtailing access to the market and eliminating the merchant class, the Dutch had gained greater control than ever before, over the land and people of these regions. This served as a basic model for governance of the

40 R. Van Niel, *Java under the Cultivation System: Collected Writings* (Leiden: KITLV Press, 1992), 66-67, 88, 93.

41 C. Geertz, *Agricultural Involution: The Process of Ecological Change in Indonesia* (Berkeley: University of California Press, 1963), 53.

42 H.W. van den Doel, *De Stille Macht: Het Europese Binnenlands Bestuur op Java en Madoera, 1808-1942* (Amsterdam/Leiden: Bert Bakker, 1994), 446-447.

43 See: D. Henley, *Nationalism and Regionalism in a Colonial Context: Minahasa in the Dutch East Indies* (Leiden: KITLV Press, 1996); D. Henley, *Fertility, Food and Fever: Population, Economy and Environment in North and Central Sulawesi, 1600-1930* (Leiden: KITLV Press, 2005).

44 See G.K.N. Liem, *De Rechtspositie der Chinezen in Nederlands-Indië 1848-1942: Wetgevings-beleid tussen Beginsel en Belang* (PhD Thesis, Leiden University, 2009); M. Lohanda, *The Kapitan Cina of Batavia 1837-1942: A History of Chinese Establishment in Colonial Society* (Jakarta: Djambatan, 1996), 9-12, 51-55, 79-83; M. Lohanda, *Growing Pains: The Chinese and the Dutch in Colonial Java, 1890-1942* (Jakarta: Yayasan Cipta Loka Caraka, 2002).

45 Sometimes the Chinese intermarried, became Muslim and integrated into the indigenous population. Ricklefs, *A History of Modern Indonesia since c. 1200*, 1-3, 7-8, 84, 88.

'Outer Territories.' Though claimed by the Dutch and divided into large provinces (*Gewesten*; territories, see map 1.1), the majority of these remained largely untouched and unmapped by the Dutch, until later in the nineteenth century. This way, the colony was governed by no more than 165 European officials around 1865.⁴⁶ The unabated use of indirect rule and absence of any unified form of taxation or labour services made the imposition of an adequate tax administration and specialized tax officials unnecessary, and taxes were collected under the authority of the Department of Interior Administration.⁴⁷ Many lower ranking bureaucrats, such as writers and translators, were of indigenous or Indo-European descent.⁴⁸ They were of considerable importance, carrying out the tasks of everyday governance and the assessment and collection of taxes. By 1928, around a quarter million, or about 90% of all colonial civil servants were 'native' Indonesians.⁴⁹

Justifying colonial capitalism

Coerced labour, the key principle of Dutch colonialism during the Cultivation System, fulfilled an important role in the legitimization of Dutch colonial rule. Labour services were presented as 'disciplinary techniques', in order to enhance productivity. Its premise was in accordance with established ideas of indigenous 'economic incapacity' and 'disinterest' in progress, which colonialists claimed resulted in economic stagnation.⁵⁰ 'Natives', it was argued, were 'economically immature' – meaning they were, supposedly, unable to adhere to European economic standards – and therefore unsuitable subjects for monetary taxes.⁵¹

The underlying concepts that drove extractive colonialism, as pungently argued by the Malaysian scholar S.H. Alatas, portrayed indigenous peoples as "lazy", "indolent", "uncommercial" and "not yet monetized", for two reasons. Firstly, European views upon the mentality of Asian labour were shaped by observations that resulted from the often violent history of

46 By 1860, there were 19 Residencies and 4 Assistant-Residencies.

47 Soebekti, *Some Facets*, 5.

48 Sutherland, *The Making of a Bureaucratic Elite*, 15.

49 Vandenbosch, *The Dutch East Indies*, 171, quoted in: B.O'G. Anderson, *Language and Power: Exploring Political Cultures in Indonesia* (Ithaca/London: Cornell University Press, 1990), 98.

50 F.A.M. Hüsken, *Een Dorp Op Java: Sociale Differentiatie in Een Boerengemeenschap, 1850-1980* (Overveen: ACASEA, 1988), 13-14.

51 See for instance O.R.E. Brunner, *De Unificatie van het Belastingstelsel in Ned.-Indië* (Weltevreden: Kenanga, 1928), 22-24; G. Gonggrijp, *Schets eener Economische Geschiedenis van Nederlandsch-Indië* (Haarlem: Bohn, 1928) and W. Frijling, "De Algemeene Belasting op de Bedrijfs- en Andere Inkomsten", *KT 4* (1915), I, 44. This idea of 'economic immaturity' emmanated from the urge to compare Asian to European economies. See for instance J.H. Boeke, *Tropisch-Koloniale Staathuishoudkunde: Het Probleem* (PhD thesis, Amsterdam: UvA, Debussy, 1910). In a later book, Boeke explained indigenous poverty from "backward, primitive methods [...] of organization [...] pre-capitalist conceptions of labour and helplessness in regards to the demands of a money-economy." J.H. Boeke, *Economie van Indonesië* (Haarlem: Tjeenk Willink, 1953), 109.

European intervention in the dynamic Southeast Asian trade system. After smothering much of the local commerce by monopolizing trade, European colonizers ironically accused Southeast Asians of lacking a mercantile spirit. Secondly, the colonial state monopolized access to global markets and profit from the fruits of indigenous labour, and colonizers also explained the resultant unwillingness and disobedience of indigenous people to contribute to these systems as laziness.⁵² The destruction of free commerce and the subsequent monopolization of profits by states and elites increasingly blocked options for social mobility which gave little incentive to aspire to socio-economic progress – consequently explained by colonial officials as a typical indigenous characteristic.⁵³ These self-enhancing myths of native “laziness” or “profligacy”, bolstered colonial capitalism by legitimizing the need for European tutelage across colonial empires, framed in the pseudo-scientific, continuously repeated Orientalist principles and discourses of Southeast Asian society and statecraft upheld by colonial officials, scholars and planters.⁵⁴

Not only indigenous people, but also their rulers and their methods of governance were constantly questioned. Through notions of ‘indigenous misrule’ and ‘oriental despotism’, colonial officials observed indigenous society in terms of incapacity and failure, according to typologies set in opposition to the terms of European governance. British and Dutch colonial officials described Southeast Asian society as innately backward and Southeast Asian rulers as inherently corrupt, ‘despotic’ and exploitative which, in their perception, derived from a rulership-tradition deeply infused with divine and charismatic authority. Southeast Asian states were seen as organized around personal ties and patrimonial relationships, ceremony, personal charisma and pomp and circumstance, which was considered to have prevented the sort of rational-bureaucratic or legal morality that, in Europe, furnished the evolution of a centralized fiscal state.⁵⁵ The presumed *raison d'état* of Southeast Asian polities was not the integral administration, protection and wealth of society and state, but rather the enactment of ritual, to bolster the connection between the world of men and the world of gods. Herein, rulers were presumed to exercise a gravitational pull in which legitimization of kingship flowed from divinity expressed in sacredness and

52 S.H. Alatas, *The Myth of the Lazy Native: A Study of the Image of the Malays, Filipinos and Javanese from the 16th to the 20th Century and its Function in the Ideology of Colonial Capitalism* (London: F. Cass, 1977), 6-7, 8-10, 21-22, 62, 67-68, 70-80, 83-15, 205, 229-228-230.

53 Ibid., 205, 212. See also A. Memmi, *The Colonizer and the Colonized* (Ed. by J.P. Sartre and H. Greenfield; Boston: Beacon Press, 1969), 29-30, 129-134.

54 Alatas, *The Myth of the Lazy Native*, 5-6. On “native profligacy”, see R. Drayton, *Nature's Government: Science, Imperial Britain, and the 'Improvement' of the World* (New Haven: Yale University Press, 2000), 232, quoted in Li, *The Will to Improve*, 21.

55 See for instance B.J.O. Schrieke, *Indonesian Sociological Studies: Selected Writings of B. Schrieke (Selected Studies on Indonesia by Dutch Scholars)* (2 vols. The Hague/Bandung: Van Hoeve, 1955-1957) Vol. I, 184 and R. Heine-Geldern, “Conceptions of State and Kingship in Southeast Asia”, *The Far Eastern Quarterly* 2:1 (1942), 15-30.

regalia. This divine ruler was presumably uninterested in territorial and socio-economic development and oriented on the centre; he attracted rather than expanded.⁵⁶

In reality, of course, Southeast Asian rulers contemplated the responsibilities and duties of rulers and subjects in more sophisticated terms, guided by contemporary Islamic-political philosophy.⁵⁷ However, measuring Southeast Asia by the bar of European self-interest automatically set up the latter for failure which helped legitimizing colonial rule. Many rulers were called 'despots' simply because they blocked European interests. Claiming they were despots emphasized notions of the purported superiority of, right to, and need for European power and modernity overseas. In addition, maintaining the image of indigenous societies as greatly in need of instruction by European colonizers also soothed inward concerns about the endurance of the European revolutions at home.⁵⁸ Thus, it became the self-imposed duty of colonialism to repair the 'defects' of Southeast Asian statecraft and society, cure 'native misrule', and restore the region to its full potential.⁵⁹

This "Orientalist political teleology" of colonial capitalism has had a strong influence over twentieth century scholarship.⁶⁰ Famous scholarly

-
- 56 S.J. Tambiah, *Culture, Thought, and Social Action: an Anthropological Perspective* (Cambridge: Harvard University Press, 1985), 252-265, 327-329; J. Belich, J. Darwin and C. Wickham, "Introduction: The Prospect of Global History", in J. Belich et al. (eds.), *The Prospect of Global History* (Oxford: Oxford University Press, 2016), 3-22: 10; Said, *Orientalism*, 259-260. See also S. Subramanyam, "State Formation and Transformation in Early Modern India and Southeast Asia", in P.J. Marshall et al., *Comparative History of India and Indonesia* Vol. 3: *India and Indonesia during the Ancien Regime* (Leiden: E.J. Brill, 1988), 91-110. Such ideas of cosmic kingship involving a strongly centre-focuses have been applied in S. Moertono, *State and Statecraft in Old Java: a Study of the Later Mataram Period, 16th to 19th Century* (MA thesis, Cornell University, 1968), 20, 26-27, 104; Anderson, *Language and Power*, 17, 22-23, 33, 44, 54 and G. Mudjanto, *The Concept of Power in Javanese Culture* (Yogyakarta: Gadjah Mada University Press, 1986), as well as in the Malayan peninsula in J. Gullick, *Indigenous Political Systems of Western Malaya* (London: Athlone Press, 1988), 22.
- 57 A well-known example is the *Taj-us Salatin* (The Crown of Kings), written around 1603 in Aceh by Bukhari al-Jauhari. This important work provides guidelines and norms for just kingship and proper governance according to Islamic tradition. It was translated into Dutch in 1827 by P.P. Roorda van Eijsinga. See A. Weststeijn, "Provincializing Grotius: International Law and Empire in a Seventeenth-Century Malay Mirror", in M. Koskenniemi, W. Rech and M. Jimenez Fonseca, *International Law and Empire: Historical Explorations* (Oxford: Oxford University Press, 2017), 21-38.
- 58 A. Fitzmaurice, "Liberalism and Empire in Nineteenth-Century International Law", *The American Historical Review* 117:1 (2012), 122-140: 138; M. Koskenniemi, "Empire and International Law: the Real Spanish Contributions", *University of Toronto Law Journal* 61 (2011), 1-36: 4, 16, 26, 32; Weststeijn, "Provincializing Grotius", 21-23.
- 59 Li, *The Will to Improve*, 15; F. Cooper and A.L. Stoler, "Between Metropole and Colony: Rethinking a Research Agenda", in F. Cooper and A.L. Stoler (eds.), *Tensions of Empire: Colonial Cultures in a Bourgeois World* (Berkeley: University of California Press, 1997), 1-56.
- 60 G. Steinmetz, *State/Culture: State-Formation After the Cultural Turn* (Ithaca: Cornell University Press, 1999), 16; T. Day, *Fluid Iron: State Formation in Southeast Asia* (Honolulu: University of Hawai'i Press, 2002), 6-7.

models of Southeast Asian polities, such as the *mandala*, the 'hydraulic society' and the 'theatre state' have kept emphasizing the role of 'cosmic kingship', traditional power, ritualism and symbolism in Asian politics and authority.⁶¹ Pervasive European concepts of modernity and capitalism generated a Eurocentric history writing in which Asian society remained characterized as historically underdeveloped, traditional, 'unmodern', fragmented and unstable.⁶² Studying Asia using such frameworks of 'modernization', that derive directly from European categories of development (some of which described in the introduction), while ignoring "Asian canons of knowledge", has preserved some of these ideas until deep into the postcolonial era.⁶³ This has had a paradoxical and lasting impact on postcolonial self-images in former metropolises and colonies.⁶⁴ Concurrent and more recent literature has deconstructed these ideas and identified various parallels and new lines of inquiry in South-east Asian state formation processes, falsifying claims of European exceptionalism and Southeast Asian despotism and misrule.⁶⁵ Indeed, the colonial state met many of the same difficulties as the polities it replaced. The administrative gaps between the metropolitan and colonial government or between the colonial government and local officials for instance, emphasized a similar weakness of state that facilitated the continuance of colonialism's many paradoxes.⁶⁶

Supported by their self-serving tropes grafted in scientific racism, 'othering' and beliefs in fundamental differences between East and West, colonial officials deliberately constructed stereotypes that supported the idea that colonized people were 'exploited' by despots, 'unproductive' and

-
- 61 O.W. Wolters, *History, Culture, and Region in Southeast Asian Perspectives* (Ithaca: Southeast Asia Program Publications, Cornell University, 1999), 16-18, 21-25, 27-35, 65; K.A. Wittfogel, *Oriental Despotism: A Comparative Study of Total Power* (New Haven: Yale University Press, 1957), 2-5, 8, 123, 101-102, 126-127, 161-169; C. Geertz, *Negara: the Theatre State in Nineteenth-Century Bali* (Princeton: Princeton University Press, 1980), 4-10, 13-15, 27-29, 31-34, 123-125.
 - 62 A. Kumar, "Capitalism and the 'Traditional' State and Society: the Javanese Experience to c. 1810", paper presented at the 34th International Congress of Asian and North African Studies (University of Hong Kong: s.n., 1993), 1. See also: T. Svensson, *State Bureaucracy and Capitalism In Rural West Java: Local Gentry versus Peasant Entrepreneurs in Priangan in the 19th and 20th Century* (Copenhagen: Nordic Institute of Asian Studies, 1991), 3.
 - 63 A.G. Frank, *ReOrient: Global Economy in the Asian Age* (Berkeley: University of California Press, 1998), 12-26, 323-327.
 - 64 See G. Wekker, *White Innocence: Paradoxes of Colonialism and Race* (Durham/London: Duke University Press, 2016).
 - 65 See for instance V.B. Lieberman, *Strange Parallels: Southeast Asia in Global Context, c. 800-1830. Vol. 1: Integration of the Mainland* (Cambridge: Cambridge University Press, 2003). Critical opposition to the idea of central rulership and despotism in Java has been provided in J. Wisseman Christie, *Theatre States and Oriental Despotisms: Early Southeast Asia in the Eyes of the West* (Hull: Centre for South-East Asian Studies, 1985), see especially pp. 4-11, and more recently in A. Beatty, "Kala Defanged: Managing Power in Java Away from the Centre", *BKI* 168:2-3 (2012), 173-194.
 - 66 R. Raben, "Epilogue. Colonial Distances: Dutch Intellectual Images of Global Trade and Conquest in the Colonial and Postcolonial Age", Koekkoek, Richard and Weststeijn (eds.), *The Dutch Empire between Ideas and Practice*, 205-232: 224-225.

‘uneconomic’ in their behaviour and therefore ‘unready’ for self-governance and in dire need of European governance.⁶⁷ While some, like Daendels and Raffles, claimed that indigenous people required capitalism and free entrepreneurship within the boundaries imposed in the colony, others, such as Van den Bosch, claimed progress was only possible through ‘tutelary’ systems of coerced labour.

Self-critique and self-improvement

In some of the rose-tinted pictures of contemporary foreign authors, the Dutch colony of around 1860 was depicted as a flourishing example of economic success managed by skilful Dutch colonial administrators who succeeded not only in developing Java’s popular welfare but also in maintaining its endless natural beauty.⁶⁸ However, they did not succeed in silencing concern, voiced both within and outside of the colony, about the principles and the heavy impact of forced cultivation since its inception.⁶⁹ In the Netherlands, this critique became more forcefully expressed, especially among liberal circles in the 1860s. Liberals condemned the system for its extractive character⁷⁰, the heavy burden coerced labour imposed on the

67 See F.A. Noor, “You Are under Arrest: Epistemic Arrest and the Endless Reproduction of the Image of the Colonised Native”, *South East Asia Research* 24:2 (2016), 185–203. This is what Chakrabarty refers to as a colonial “waiting room”, used by officials to argue how some “natives” were not ready yet for participation in a capitalistic-organized state. See D. Chakrabarty, *Provincializing Europe: Postcolonial Thought and Historical Difference* (Princeton: Princeton University Press, 2000), 14–15 and Li, *The Will to Improve*, 15.

68 F. Gouda, *Dutch Culture Overseas: Colonial Practice in the Netherlands Indies, 1900–1942* (Amsterdam: Amsterdam University Press, 1995), 46–47; Day, *The Policy and Administration*, 34; Gouda quotes from: J.W.B. Money, *Java, or How to Manage a Colony* (Ed. by I. Brown, 2 vols.; London: Hurst and Blackett, 1861, reprint, Singapore: Oxford University Press, 1985); and E.R. Scidmore, *Java: The Garden of the East* (New York: The Century co., 1897; reprint, Singapore: Oxford University Press, 1984). See also G.F. Davidson, *Recollections of Twenty-One Years Passed in Java, Singapore, Australia and China* (London: Madden, 1846).

69 As a matter of fact, the ‘Government Regulation’ Acts of 1804 and 1818 had stipulated diminishment of forced cultivation to promote indigenous welfare and raise productivity through free agriculture, but were ignored upon Van den Bosch’ implementation of monopolized cultivation. See C. Fasseur, “Rulers and Ruled: Some Remarks on Dutch Colonial Ideology”, in W.G.J. Remmelink (ed.), *Journal of the Japan Netherlands Institute Vvol. II. Papers of the Dutch-Japanese Symposium on the History of Dutch and Japanese Expansion: In Memory of the Late Nagazumi Akira* (Tokyo/Kyoto: Japan-Netherlands Institute, 1990), 11–30: 12–13.

70 According to Fasseur’s the contribution of the Cultivation System to the total Dutch national revenue was about 38 million guilders in 1840–1844, and more than 140 million guilders in 1855–1860, so that in these years about 20% of the Dutch national revenue originated in the *batig slot*, the colonial revenue. More recently, Van Zanden and Van Riel have presented an alternative calculation, taking into account hidden subsidies and expenditures charged to the colony. They estimated that in the 1850s the true value of the *batig slot* should be assessed as comprising over 52% of the Dutch revenue. See: Fasseur, *Kultuurstelsel*, 20; J.L. van Zanden and A. van Riel, *The Strictures of Inheritance: The Dutch Economy in the Nineteenth Century* (Princeton: Princeton University Press, 2004), 180.

Javanese population, its physical impact in Java, and most importantly, its exclusivist and monopolist character.

The impact of the Cultivation System in Java's rural society and economy can certainly not be denied. Extensive debate on the topic has shown a shift in the focus on exploitation, to questions of economic growth. C. Geertz' famous involution thesis upholds that the increasing dependence of peasants on the narrow ecological base of interlocked wet-rice and sugar cultivation absorbed all Javanese labour power by locking all peasants into the social and ecological restraints of such cultivation. This, Geertz claimed, structurally prevented capital accumulation and drove Java's economy into stagnation, poverty and dependence.⁷¹ Later studies showed that, instead of involuting, the colonial and indigenous economies in fact grew and differentiated during the Cultivation System, as a result of commercial interaction with textile industries in the Netherlands.⁷² On the village level, Dutch cultivation programs systematically facilitated and enforced change in the organization of Java's rural economy, leading to improvement of material living conditions, population growth, and a more developed, diversified and commercialized economy, even though social inequality increased.⁷³

71 Geertz, *Agricultural Involution*, 35, 55-37, 145.

72 Fasseur, *Kultuurstelsel*, 3-8; Fasseur, "Clio and Clifford Geertz", 57-60; Van Niel, *Java under the Cultivation System*, 40-41, 114-120; R.E. Elson, "The Cultivation System and "Agricultural Involution"" (Melbourne: Monash University, Centre of Southeast Asian Studies Working papers no. 14, 1978); R.E. Elson, *Javanese Peasants and the Colonial Sugar Industry: Impact and Change in an East Java Residency, 1830-1940* (Asian Studies Association of Australia, Singapore: Oxford University Press, 1984); R.E. Elson, *Village Java Under the Cultivation System, 1830-1870* (Sydney: Allen and Unwin, 1994), 314-315; B. White, "'Agricultural Involution' and its Critics: Twenty Years After", *Critical Asian Studies* 15:2 (1983), 18-31; A. Booth, "Trade and Growth in the Colonial and Post-Colonial Periods", in Schrikker and Touwen (eds.), *Promises and Predicaments*, 17-35: 18-19; P. Boomgaard and P.M. Kroonenberg, "Rice, Sugar, and Livestock in Java, 1820-1940: Geertz's Agricultural Involution 50 years on", in D. Schäfer, et al. (eds.), *Rice: Global Networks and New Histories* (Cambridge: Cambridge University Press, 2015), 56-83: 56-60; M.R. Fernando, *Peasant and Plantation Economy: the Social Impact of the European Plantation Economy in Cirebon Residency from the Cultivation System to the End of First Decade of the Twentieth Century* (PhD thesis, Monash University, 1982); M.R. Fernando, "Growth of Non-Agricultural Economic Activities in Java in the Middle Decades of the Nineteenth Century", *MdAS* 30:1 (1996), 77-119; M.R. Fernando, "The Worst of Both Worlds: Commercial Rice Production in West Indramayu, 1885-1935", *JSAS* 41:3 (2010), 421-448; U. Bosma, "The Discourse on Free Labor and the Forced Cultivation System: The Contradictory Consequences of the Abolition of the Slave Trade in Colonial Java, 1811-1870", *Studies in Global Social History* 7 (2011), 387-418: 388.

73 Widjojo Nitiasastro, *Population Trends in Indonesia* (Ithaca and London: Cornell University Press, 1970), 26-47; Elson, *Village Java*, 43, 95-49, 129, 307-317; Van Niel, *Java under the Cultivation System*, 41-44, 129; J. Breman, *Koloniaal Profijt van Onvrije Arbeid: Het Preanger Stelsel van Gedwongen Koffieteelt op Java* (Amsterdam: Amsterdam University Press, 2010), 323-324; P. Boomgaard and A.J. Gooszen (ed. By W.M.F. Mansvelt et al), *Changing Economy in Indonesia: A Selection of Statistical Source Material from the Early 19th Century up to 1940. Vol. 11: Population Trends 1795-1942* (Amsterdam: Royal Tropical Institute, 1991), 35-66.

Concluding that the system led to direct impoverishment, ignores the fact that, fiscally, it was a success, despite being oppressive and exploitative. In Elson's view, it "promoted a previously unknown level of general prosperity among the peasantry."⁷⁴

An even more problematic aspect of the Cultivation System is that it can hardly be described as a 'system' along bureaucratic lines, as purported by some contemporary officials. Though its design may be read as an example of 'high-modernism'⁷⁵, its practical elaboration was certainly not. First of all, the colonial administration was structurally understaffed. In 1840 there were only 89 officials directly involved in controlling agricultural production, whereas by the late 1850s, the number of Dutch governing officials had risen to 170.⁷⁶ Moreover, practices of paying both indigenous and Dutch officials '*cultuurprocenten*', emoluments or shares in agricultural profits to ensure their zealous cooperation, rendered the system vulnerable to extortion, as well as excessive corruption, and abuse of the peasantry.⁷⁷ Many Dutch and indigenous officials enriched themselves illegitimately through patrimonial networks of profit sharing. Moral concerns and indignation about this corruption, related maltreatment (*knevelarijen*) of the peasantry, inefficiency and mismanagement, plus dissatisfaction with the NHM's exclusive rights on transporting colonial products, subjected the Cultivation System to fierce opposition from the beginning. Moral concern was voiced most famously in 1860 by Eduard Douwes Dekker (alias Multatuli), in his *Max Havelaar*, the most prominent contemporary Dutch indictment of the problems of Dutch colonial exploitation.⁷⁸ Already before, but certainly after the European revolutions of 1848 and the consequent adoption of a new liberal constitution in the Netherlands, the monopoly system became increasingly untenable. However, colonial profits had become an addictive asset to the Dutch treasury. They had, for instance, prevented the introduction of income taxes in the Netherlands and enabled expansion of the railway network.⁷⁹ Some Dutch politicians even worried that this dependence would harm the self-attributed 'Dutch mercantile spirit' and lead to

74 Elson, *Village Java*, 305 (quote), 324; Houben and Seibert, "(Un)freedom", 180-181.

75 Scott, *Seeing like a State*, 4-6.

76 Fasseur, *Kultuurstelsel*, 27.

77 Ibid., 28-33, 51-52. As shown by Fasseur, higher officials sometimes collected exorbitant amounts: in Pasuruan, between 1858 and 1860, the Resident received an annual amount of 25.000 guilders in *cultuurprocenten* on top of his regular salary, which exceeded the annual wage of the minister of colonies three times.

78 Ibid., 77-78, 86-94, 96-77. See for instance P. Merkus, *Kort Overzicht der Financiële Resultaten van het Stelsel van Kultures onder den Gouverneur-Generaal J. van den Bosch* (Kampen: K. van Hulst, 1835), 1-12.

79 J. de Jong, *Van Batig Slot naar Ereschuld: De Discussie over de Financiële Verhouding tussen Nederland en Indië en de Hervorming van de Nederlandse Koloniale Politiek, 1860-1900* ('s-Gravenhage: SDU, 1989), 42; H.W. van den Doel, "The Dutch Empire. An Essential Part of World History", *BMGN - Low Countries Historical Review*, 125:2-3 (2010), 179-208: 187.

a state of 'socio-economic immaturity', vocabulary normally reserved to describe Asian economies.⁸⁰

Eventually, under the influence of former sugar magnate and liberal Minister of Colonies I.D. Fransen van de Putte (in office 1863-1866 and 1873-1874), the dismantling of the system was commenced. From 1864 onwards, some cultivation services and travel and market restrictions abolished. Fransen van de Putte's 'Cultivation Bill' of 1865 attempted to provide the conversion of indigenous possession rights into European concepts of property rights, allowing expansion of Western enterprises by allowing the Javanese to lease waste land to Europeans (*erfpacht*) for a period of 99 years.⁸¹ The Bill did not pass and the cabinet fell, but irreversible reforms had been set in motion leading to the adoption of the 'Agrarian' and 'Sugar Law' in Java in 1870 (issued by the liberal Minister of Colonies E. de Waal [in office 1868-1870]), and the Domain Declaration for the 'Outer Territories', in 1874. These allowed access of private entrepreneurs to colonial industries and the issuing of leases of uncultivated lands for exploitation. Additionally, a new Tariff Law, adopted in 1872, ended the differential rights that had prohibited free entrepreneurship and trade in the colony.⁸² Gradually, from 1877 onward, the government monopolies were deconstructed, marking the end of state controlled, and the beginning of private colonial capitalism. Ultimately, the Cultivation System was not abolished because of moral concern but because of pragmatic and political defects and the problems of state monopolism. Once again, policy was guided by financial consideration and pragmatism, rather than ideology.

Dutch colonialism was certainly not devoid of ideological reasoning, but moral rhetoric, such as voiced by Van Hoëvell in 1849 and quoted at the beginning of this chapter, was always used to legitimize specific policies in hindsight, rather than informing them. Hence, it remained the self-proclaimed, moral calling of Europeans to ensure the uplifting and social development of Indonesia's indigenous populations and the improvement of the conditions under which they lived. Officials envisioned a benevolent colonial state, as put by the famous colonial economist J. van Gelderen, 80 years after Van Hoëvell, leading "the peoples of the tropics from the state of a closed economy and of production limited to their immediate surroundings, into participation in the expanding world economy."⁸³ To the colonial mind, the Cultivation System and coerced labour, as well as the succeeding tax systems rooted in individual free labour, served this same

80 De Jong, *Van Batig Slot naar Ereschuld.*, 41-43, 89, 110-111, 115-138.

81 T. Goh, *Communal Land Tenure in Nineteenth-Century Java: The Formation of Western Images of the Eastern Village Community* (Department of Anthropology, Research School of Pacific and Asian Studies, The Australian National University, 1998), 28.

82 De Jong, *Van Batig Slot naar Ereschuld.*, 54, 66-57, 76, 183.

83 J. van Gelderen, *Voorlezingen over Tropisch-Koloniale Staathuishoudkunde* (Haarlem: H.D. Tjeenk Willink, 1927), 121.

developmental purpose, reminiscent of the governmental behavioural of metropolitan states in Europe. But more than anything, the opening phase of Dutch colonialism, as characterized by profit-seeking Cultivation Systems and the deliberate negligence of areas deemed unsuitable for such schemes, demonstrates the deep roots, symptoms and effects of the dichotomy between colonial exploitation and developmentalism, between ideology and practice. The alleged beneficial effects of coerced labour upon 'lazy natives' structurally conflicted with an operational reality of commercial exclusion and exploitation. At the same time, the state's reliance on indirect rule awarded tremendous bargaining power to the indigenous Javanese aristocratic and village elites, and encouraged bribery and corruption. As a result, as argued by N.G. Pierson (father of income tax in The Netherlands), colonial profits had been raised because the Dutch state failed to fulfil its most basic duties towards the colony, by structurally plundering Indonesia's natural wealth without making the necessary investments to build a national-colonial economy.⁸⁴ An advanced insight that unforgivably exposes the fragile colonial justifications for coerced labour. Whether such insight would result in any structural changes was determined in the following decades.

1.2 THE SPELL OF PROGRESS

In the late nineteenth century, colonial states across Southeast Asia became increasingly standardized, institutionalized and centralized, developing from collections of disparate regions overseas into distinctive political units and actual colonial states with laws, governments and subjects.⁸⁵ A deliberate growth of colonial bureaucracies intended to develop order and increase efficiency, to replace patrimonial networks of feudal rulers and corrupted officials with rational governance coordinated by central administrative authorities and proper legislation. In Indonesia, newly granted access to free entrepreneurs into the colony and the reform of the Interior Administration resulted, supposedly, in an industrialized, "technocratic complex" of 'modern' bureaucrats cooperating with skilful engineers and

84 N.G. Pierson, *Het Kultuurstelsel: Zes Voorlezingen* (Amsterdam: P.N. van Kampen, 1868), 228; De Jong, *Van Batig Slot naar Ereschuld*, 46, 94-95.

85 R.E. Elson, "International Commerce, the State and Society: Economic and Social Change", in N. Tarling (ed.), *The Cambridge History of Southeast Asia. Volume II: The Nineteenth and Twentieth Centuries* (Cambridge: Cambridge University Press, 1993), 131-196: 153-156. C.A. Trocki, "Political Structures in the Nineteenth and Early Twentieth Centuries", in *ibid.*, 79-130: 79.

crafty investors.⁸⁶ Such developments were celebrated as successful signs of the ongoing modernization officials fantasized about, bolstering the economy, greater indigenous welfare, responsible governance and a rising, urbanized middle class aspiring to 'colonial citizenship.'⁸⁷ This optimism was aligned with the reinvention of colonial ideology and redrawn in even more ambitious terms of development and improvement than before. But to realize these ambitions, the deeply institutionalized patterns of Dutch colonial rule and exploitation needed to be abandoned. This would pose numerous challenges to the Dutch colonial state.

From agricultural to industrial colonialism: development and exploitation

As the European presence in Asia surged during the wave of 'New Imperialism' at the end of the nineteenth century, the Dutch empire, though a heavy-weight in Southeast Asia, became only a "dwarf among giants" in Europe, and the memory of previous commercial successes assuaged oversensitivity among Dutch politicians to retaining their colonial possessions.⁸⁸ The cessation of agricultural monopolism and its steady profits, combined with new economic opportunities outside Java as well as a growing Dutch concern about the prestige and impregnability of their empire under international competition, invigorated new imperial ambitions, also as a warranty of the political independence and neutrality of The Netherlands on the European continent.⁸⁹ Empires overseas mattered at home. This marked the end of Java-focussed colonialism, abstinence from interior politics and the beginning of a violent military, economic and bureaucratic expansion, involving a series of bloody wars, which left deep imprints

-
- 86 J.A.A. van Doorn, *De Laatste Eeuw van Indië: Ontwikkeling en Ondergang van een Koloniaal Project* (Amsterdam: Bakker, 1994), 107, 107-123, 165. In Van Doorn's thesis, the government bureaucrats were more concerned with preserving traditional order within colonial society, while the engineers aimed at renovating the use of modern technology to rearrange the colony. The term 'complex' in this case refers to how both were mutually dependent. See also M. Bloembergen and R. Raben "Wegen naar Het Nieuwe Indië, 1890-1950", in M. Bloembergen and R. Raben (eds.), *Het Koloniale Beschavingsoffensief: Wegen naar het Nieuwe Indië, 1890-1950* (Leiden: KITLV Uitgeverij, 2009), 7-24: 9; H.G.C. Schulte Nordholt, "Onafhankelijkheid of Moderniteit? Een Geïllustreerde Hypothese", in *ibid.*, 105-120; H.J. Benda, *The Pattern of Administrative Reforms in the Closing Years of Dutch Rule in Indonesia* (New Haven: Southeast Asia Studies, Yale University, 1966), 593-594, 604-605.
- 87 T. Hoogervorst and H.C.G. Schulte Nordholt, "Urban Middle Classes in Colonial Java (1900-1942)", *BKI* 173:4 (2017), 442-474; See also E. Tagliacozzo, "The Indies and the World: State Building, Promise, and Decay at a Transnational Moment, 1910", *BKI* 166:2-3 (2010), 270-292: 270-271, 277-282; E. Locher-Scholten, *Ethiek in Fragmenten: Vijf Studies over Koloniaal Denken en Doen van Nederlanders in de Indonesische Archipel, 1877-1942* (Utrecht: Hes, 1981).
- 88 Gouda, *Dutch Culture Overseas*, 23. It should also not be underestimated that its empire also helped the Netherlands in strengthening its political position and policy of neutrality on the European continent.
- 89 See: K. van Dijk, *The Netherlands Indies and the Great War, 1914-1918* (Leiden: KITLV Press, 2007), 1-18.

on Indonesia's history, both past and present.⁹⁰ Economic expansion and territorial conquest coincided with state formation, as local aristocracies were lured into contracts, borders drawn, policies drafted, social cohesions broken and governance, taxes and administrative power centralized, to establish a unified colonial state, from westernmost Aceh to easternmost New Guinea.

Many newly conquered regions were initially administered by military personnel, who fulfilled the vacancies in the understaffed local Interior Administration.⁹¹ Foreign direct investment increased after the reforms of the 1870s, ended Dutch protectionism and allowed a steady influx of free entrepreneurs into the colonial land and labour markets.⁹² As such, the expansion and economic development of the Dutch empire became a shared project of soldiers, bureaucrats, entrepreneurs and officials, who found themselves caught up in a framework of capitalism and violence. Indeed, "only unlimited accumulation of power could bring about the unlimited accumulation of capital", as the interests of the colonial state and the upcoming entrepreneurial class of private capital merged.⁹³ While similar to the development of states and the bourgeoisie classes in Europe, the problem in colonial spaces was that these classes were foreign, and aimed to keep expanding for their own personal gain.

Driven by the economic potential and opportunities Indonesia's rich resources provided, they capitalized on the demand for new cash crops and raw materials, generated by the second industrial revolution. These included tobacco, rubber, palm oil and copra, as well as mining products such as oil, tin and coal. These became much more important than the 'traditional', 'Javanese' cash crops, such as tea, coffee, sugar and tea.⁹⁴ Many 'Outer Territories', previously commercially focussed on Singapore, were drawn into the colonial economic network run from Batavia, while Java

90 C. Fasseur, "Een Koloniale Paradox. De Nederlandse Expansie in de Indonesische Archipel in het Midden van de Negentiende Eeuw", *Tijdschrift voor Geschiedenis* 92 (1979), 162-186; Locher-Scholten, *Ethiek in Fragmenten*, 243; Ricklefs, *A History of Modern Indonesia since c. 1200*, 176.

91 H.W. van den Doel, "Military Rule in the Netherlands Indies", in Cribb (ed.), *The Late Colonial State*, 57-78: 57-60, 63-55, 75.

92 M. Kuitenbrouwer, *Nederland en de Opkomst van het Moderne Imperialisme: Koloniën en Buitenlandse Politiek 1870-1902* (Amsterdam: De Bataafsche Leeuw, 1985), 35-48. According to the calculations of Boomgaard and Gooszen, the number of Europeans grew from 33,642 to 133,319 in Java and from 7,740 to 31,713 in 1880-1920. See Boomgaard and Gooszen, *Changing Economy Vol. 11: Population Trends*, 133, 226.

93 H. Arendt, *The Origins of Totalitarianism* (New York: Harcourt Brace Jovanovich, 1973), 137 [quote] 138-139, 165.

94 J.Th. Lindblad, "The Contribution of Foreign Trade to Colonial State Formation in Indonesia, 1900-1930", in Cribb (ed.), *The Late Colonial State*, 93-115: 111-115. See also: C. Ross, *Ecology and Power in the Age of Empire: Europe and the Transformation of the Tropical World* (Oxford/New York: Oxford University Press, 2017), 415-420.

started playing the more peripheral role.⁹⁵ The Javanese interior economy stagnated, clustering around rural centres of agricultural production, while the rapidly developing areas in the 'Outer Territories' spearheaded a new, industrialized international export-economy.⁹⁶ Economic growth increased significantly, from about 2 to 2.9% annually in 1880-1900 and 1900-1929. This allowed for larger investments in infrastructure, trade and communication, which in turn further boosted the export economy.⁹⁷ Crucial was the development of the steam shipping network of the KPM (*Koninklijke Pakketvaart-Maatschappij*; Royal Packet Company), which served both public and private export and import and supported the government's military conquest and administrative expansion to all corners of the archipelago.⁹⁸ The opening of the Suez canal in 1869 and a telegraph-line between Sumatra Singapore in 1871, also dramatically improved communication between The Netherlands and Indonesia.⁹⁹ These developments stimulated a mood of progress (*kemajuan*) among a rising Indo-European middleclass in the Indies, that aspired to European lifestyles and 'cultural citizenship' to participate in modern colonial society.¹⁰⁰ Seen from the outside, the colony transformed rapidly, as technology not only reached into, but became part of the very roots of the state. Just like in Europe, electric trams, cinemas, art, a free press and new ideas about politics and society seemed to change everyday life.¹⁰¹ Seen from the inside however, the benefits of technological

-
- 95 J.Th. Lindblad, "Between Singapore and Batavia. The Outer Islands in the Southeast Asian Economy in the Nineteenth Century", in C.A. Davids, W. Fritschy, and L.A. van der Valk (eds.), *Kapitaal, Ondernemerschap en beleid: Studies over Economie en Politiek in Nederland, Europa en Azië van 1500 tot Heden. Afscheidsbundel voor prof. dr. P.W. Klein* (Amsterdam: NEHA, 1996), 529-548: 530-532.
- 96 Booth, *The Indonesian Economy*, 36. J. Touwen, *Extremes in the Archipelago: Trade and Economic Development in the Outer Islands of Indonesia, 1900-1942* (Leiden: KITLV Press, 2001), 57-59.
- 97 P. van der Eng, "The Real Domestic Product of Indonesia, 1880-1989", *Explorations in Economic History* 29:3 (1992), 343-373: 352-353, 355-356.
- 98 J.N.F.M. à Campo, *Engines of Empire: Steamshipping and State Formation in Colonial Indonesia* (Hilversum: Verloren, 2002), 55-70, 457-458, 478-459.
- 99 This allowed for the dispatch of weekly 'Mailreports' from the Governor-General's office to the Ministry in The Hague as mentioned in the introduction. E. Locher-Scholten, "Imperialism after the Great Wave: The Dutch Case in the Netherlands East Indies, 1860-1914", in M.P. Fitzpatrick (ed.), *Liberal Imperialism in Europe* (Basingstoke: Palgrave Macmillan, 2012), 25-46: 38.
- 100 H.G.C. Schulte Nordholt, "Modernity and Cultural Citizenship in the Netherlands Indies: An Illustrated Hypothesis", in *JSAS* 42:3 (2011), 435-457; A.H.C. van der Meer, "Performing Colonial Modernity", *BKI* 173:4 (2017), 503-538.
- 101 Batavia was among the first cities in the world with an electric tramway, introduced in 1899. See H.W. Dick, "The Foundations of a National Economy, 1808-1890s", in J.Th. Lindblad (ed.), *Historical Foundations of a National Economy in Indonesia, 1890s-1990s* (Amsterdam/Oxford/New York/Tokyo: North-Holland, 1996), 31. See also R. Mrázek, *Engineers of Happy Land: Technology and Nationalism in a Colony* (Princeton: Princeton University Press, 2002); S. Moon, *Technology and Ethical Idealism: A History of Development in the Netherlands East Indies* (Leiden: CNWS Publications, 2007).

and socio-cultural progress reached only the happy few, most of them Europeans, some from the higher classes of indigenous elites and Chinese entrepreneurs.¹⁰² This 'modernity' was (and unfortunately sometimes still is) used to legitimize colonial presence and underline a presupposed Western superiority, but for the majority of Indonesians in the first half of twentieth century, technology, entrepreneurship, expansion and economic growth meant little more than an increase in their economic burden, repression and colonial paternalism.¹⁰³

This repression and paternalism translated into political change which originated in the legitimate concerns of some Dutchmen that the government, guided by private capitalism, failed to observe its 'solemn imperial duty.' As termed by the colonial lawyer and parliamentarian C.Th. van Deventer (1857-1915) and journalist Pieter Brooshooft (1845-1921), this included repayment of a Dutch 'debt of honour' to the indigenous people as some sort of 'atonement' for decades of colonial exploitation.¹⁰⁴ Such concerns were used by the colonial government to design a rebranded version of developmental colonialism that fitted the newly privatized economy. Anti-liberal political parties in the Netherlands redesigned old principles of protectionism (against indigenous 'labour exploitation' and 'despotism', but also Chinese moneylenders and European entrepreneurs) to fulfil "a moral calling" towards the indigenous population, by developing agriculture and enhancing local indigenous welfare.¹⁰⁵ These became core priorities of the 'ethical policy', which took shape around 1900 and was a lot more ambitious in its scope, and thorough in its conduct, than former colonial policies. It was presented as a full-fledged developmental program, aimed at bringing the colony and its subjected populations into the somewhat unclearly defined standards of what it considered to be a modern ordered society.¹⁰⁶ To this end, the government commenced to reform rural economies, expand its borders, investigate 'diminished welfare', stimulate irrigation projects and forcefully encourage migration of people from overpopulated Java to the 'Outer Territories.' The colonial frontier was pushed ever outward, accompanied by civilizational projects and missionary activities, in pursuit of the private entrepreneurs. "Gentle pressure" was applied to permeate village life with European principles of

102 Bloembergen and Raben, "Wegen naar het Nieuwe Indië", 11-13.

103 Cooper, *Colonialism in Question*, 115, quoted in Bloembergen and Raben, "Wegen naar het Nieuwe Indië", 10-11. See also: B. Waaldijk and S. Legêne, "Ethische Politiek in Nederland: Cultureel Burgerschap tussen Overheersing, Opvoeding en Afscheid", in Bloembergen and Raben (eds.), *Het Koloniale Beschavingsoffensief*, 187-216: 210-211.

104 Locher-Scholten, *Ethiek in Fragmenten*, 1-45, 337.

105 E. van Raalte (ed.) *Troonredes, Openingsredes, Inhuldigingsredes 1814-1963* ('s Gravenhage 1964), 193; E. Locher-Scholten, "Dutch Expansion in the Indonesian Archipelago Around 1900 and the Imperialism Debate", *JSAS* 25:1 (1994), 91-111: 106; Moon, *Technology and Ethical Idealism*, 25-43.

106 Bloembergen and Raben, "Wegen naar het Nieuwe Indië", 10.

governance and normalize bureaucracy and tax payment.¹⁰⁷ Christianity, settled life and (technical) education were propagated as the heartbeat of colonial civilization to nurture the professional and intellectual abilities of indigenous populations, purportedly enabling them to work in the new industries of the colonial political economy and become governed citizen-subjects functional to the colonial state.

'Ethical colonialism' largely served to legitimize the deeper penetration of the colonial state into unexplored peripheries and into the hearts and minds of its people, to keep alive colonial 'truth regimes' and support the idea of a unified, European-like state in which all participated as tax paying citizens.¹⁰⁸ It was an unabashed imperialistic endeavour, swaddled in justifications ranging from free commerce to humanitarianism and social development, while self-interest and greed were still at the essence of colonialism, but in theory, in the minds of contemporary officials, only as a secondary part of the equation. Capitalism came to be understood as a moral force, with enterprise, free work ethic and free trade as its civilizing values. This way, colonialists squared violent imperial expansion and exploitation with developmentalism. The ethical policy corresponded with attempts to tighten the political grip over Indonesia by using indirect rule, interventionist technocracy and a regime of fear and violence, wielded to both intimidate and win over the political loyalty of the colonized.¹⁰⁹ The "dirtiest methods" were permitted to keep the ethical face of the Dutch "unsullied and clean."¹¹⁰

Unfulfilled promises

Hence, words rarely reflected deeds. What was presented as extraordinary colonial socio-economic development carried out by capable technocratic officials and engineers, was in fact a continuation of exploitation. Perpetual shortage of labour in booming regions such as North Sumatra, Palembang, Southeast Kalimantan and Bangka and Billiton was resolved partially by recruiting local people, but largely by importing hundreds of thousands of coolie labourers from Java, China and elsewhere, many of whom were lured into contracts that chained them to heavy labour under highly

107 R. Van Niel, *The Emergence of the Modern Indonesian elite* (Leiden: Foris, 1984), 81-82; J.W. Meijer Ranneft, "Reglementeering van Zachten Dwang (Prentah Aloes)", *TBB* 39 (1910), 57-70.

108 See Locher-Scholten, *Ethiek in Fragmenten*, 106-107, 201-220; See also Cribb, "Introduction: the Late Colonial State in Indonesia", 1-9: 2-3, 5-8; Schulte Nordholt, "Onafhankelijkheid of Moderniteit?", 103; Locher-Scholten, *Dutch Expansion*, 7-8.

109 H.C.G. Schulte Nordholt, "A Genealogy of Violence", in F. Colombijn and J.Th. Lindblad (eds.), *Roots of Violence in Indonesia: Contemporary Violence in Historical Perspective* (Leiden: KITLV, 2002), 33-60: 33-34; Schulte Nordholt, "Modernity and Cultural Citizenship"; Wahid, *From Revenue Farming to State Monopoly*, 275.

110 As put by protagonist 'Raden Mas Minke' in P.A. Toer, *House of Glass: A Novel* (Translated by Max Lane; New York: William Morrow, 1996), 46.

exploitative circumstances. They were subjected to excessive punishment and criminal prosecution, furnished by the 'penal sanction' of the 'Coolie Ordinance' of 1880, when they breached their contracts.¹¹¹ Such forms of large-scale institutionalized bound labour took shape, in many places across the world, long after the abolition of slavery.¹¹² The occasional moral outcry helped to voice a protest against the maltreatment of coolies but under the so-called Coolie Ordinances, informed by the profit-pursuits of estate and mine owners rather than fair considerations or labour agreements, labour exploitation remained a principle colonial-economic method.¹¹³ Meanwhile, although the majority of the cultivation systems had slowly been abolished, other forms of *corvée* labour persisted and were even exported to the 'Outer Territories'.¹¹⁴ The ethical policy's projects of developing new infrastructure and irrigation networks augmented labour demands, which officials found impossible to solve using free labour, leading to increased use of *corvée* labour services. The colonial economy, dependent on forced labour in what has been dubbed the "new style Cultivation System"¹¹⁵, unfolded into a Multatulian nightmare, in which the corporate imperialist-capitalist machine in the 'Outer Territories' siphoned off local labour power, while investments in local development lagged behind.

The doctrine of developmental colonialism served to convince larger international audiences of the blessings of Dutch rule for the 'uncivilized', but never translated to effective welfare policy.¹¹⁶ It translated into various problems which were symptomatic of conflicting developmental and exploitative colonial tendencies. Ethical education programs, for instance, were presented as genuine attempts to teach new vocational skills and increase literacy. But in practice, the government invested little in proper education programs, except for those serving the structures of the agricultural economic systems already in place, resulting in limited social mobility.

111 Touwen, *Extremes in the Archipelago*, 111-112; R. Hoeffte, "Indentured Labour", in M. van Rossum, K. Hofmeester, and M. van der Linden (eds.), *Handbook Global History of Work* (De Gruyter Oldenbourg: Berlin/Boston, 2017), 363-376: 369. In colonial times North Sumatra was known as the Residency of 'East Coast of Sumatra.'

112 Though, as R. Hoeffte argues, it would be mistaken to "regard indentured labour as an intermediate stage in a linear process from slavery to free labour", as the one not always automatically followed the other. Nevertheless, though "hailed as free labour based on voluntarily signed contracts" indentured labour definitely bordered to different shades of other forms of coerced labour, including slavery, rooted in the "mental legacy" of the slavery system including "material remnants such as slaver barracks" and institutionalized racism. See: Hoeffte, "Indentured Labour", 364, 374.

113 See: J. Breman, *Taming the Coolie Beast: Plantation Society and the Colonial Order in Southeast Asia* (Delhi: Oxford University Press, 1989); A. Taselaar, *De Nederlandse Koloniale Lobby: Ondernemers en de Indische Politiek, 1914-1940* (PhD thesis, Leiden University, Leiden: CNWS, 1998), 261-296.

114 The last cultivation services in sugar and coffee were only abolished in 1917/1919; Houben and Seibert, "(Un)freedom", 181.

115 See: Van Doorn, *De Laatste Eeuw*, 169-223.

116 Booth, *The Indonesian Economy*, 5-8, 11-12, 136, 154, 268-174, 328-132; Locher-Scholten, "Imperialism after the Great Wave", 1860-1914, 40, 41-42.

Many peasants, in Java alone, remained trapped in an existence based on contract labour with little prospect of any social welfare increase.¹¹⁷ The Dutch shaped an economic climate that prioritized foreign investment over the improvement of local economies. Development served the state and industrial elites rather than local populations.¹¹⁸ On the island of Billiton, for instance, the Billiton Company (*Biliton Maatschappij*) had been mining tin ore since the 1860s, and was used as a flagship in the narrative of colonial economic development for its support of socio-economic development by constructing roads, schools and hospitals. But this was not as beneficial to local circumstances as the colonial government claimed it was; smelting of tin took place largely outside Billiton and infrastructural projects, carried out in *corvée* services, were of limited importance to indigenous people as they predominantly served the tin mines and harbours. *Corvée* labour, also used for the delivery of mail and transportation of Europeans, was, as usual, presented as beneficial to the working spirit of the indigenous population, but in reality was burdensome, unpaid and a cheap way to develop the tin industry.¹¹⁹ Industrial labour was largely recruited outside Billiton. Chinese and Javanese coolies were preferred over local indigenous labourers who did not always agree to the salaries, terms and conditions set by Dutch corporate industry.¹²⁰ The island itself was, and remained, largely infertile and undeveloped.¹²¹

This does not necessarily imply, as Geertz claimed in the case of Java, that local indigenous economies inevitably stagnated. On the contrary, indigenous industry and agriculture were adaptive and dynamic in their responses to exploitation and market fluctuations.¹²² The problem was that under the 'colonial commercial enterprise', industrialization and development kept relying on the export of resources¹²³, primarily developed for

117 Wie, "Colonial Extraction", 53; Breman, *Koloniaal Profijt*, 315-326; Van Niel, *The Emergence of the Modern Indonesian Elite*, 66.

118 J. Th. Lindblad, "The Late Colonial State and Economic Expansion, 1900-30s", in Dick, Houben and Lindblad (eds.), *The Emergence of a National Economy*, 111-153: 144; J.Th. Lindblad, *Between Dayak and Dutch: The Economic History of Southeast Kalimantan, 1880-1942* (Dordrecht: Foris, 1988), 215-219.

119 See for the introduction of *corvée* on Belitung: ANRI AS Besl. 20-8-1878 n8, herein: Besl. GG, 25-6-1878 and DirBB to GG, 8-5-1878. The same problem occurred on Bangka, see: NA MinKol 1901-1953 OV 585, Vb. 23-9-1908 n9.

120 Touwen, *Extremes in the Archipelago*, 137-141.

121 Ibid., 89, 135-137; J.P. van de Kerkhof, "Onmisbaar maar Onbemind. De Koninklijke Paketvaart Maatschappij en de Billiton Maatschappij in het Onafhankelijke Indonesië (1945-1958)", *Tijdschrift voor Sociale en Economische Geschiedenis* 2:4 (2005), 122-146: 128.

122 Touwen, *Extremes in the Archipelago*, 160-161, 220-223, 315-319, 321-327. See also: Wie, "Colonial Extraction", 54-55.

123 J.Th. Lindblad, "Manufacturing and Foreign Investment in Colonial Indonesia", in Frankema and Buelens (eds.), *Colonial Exploitation and Economic Development*, 211-228: 217-218, 224-226.

the profit of the metropolitan economy.¹²⁴ High levels of diversification and low import levels acted as a restraint, preventing the Indies from establishing self-sustained economic growth. Indigenous small-scale economies survived and, as disorganized as they may have seemed to colonial observers, experienced relative success.¹²⁵ Overall however, a national economy with a mature rural and industrial sector, a functioning labour market with decent wages, and a healthy balance between import and export, resistant to fluctuating commodity prices, never developed. Such was the economic status bequeathed to the postcolonial Indonesian state on gaining independence in 1945.¹²⁶

Occasionally, infrastructural investments resulted in budget deficits and until the twentieth century, private entrepreneurs regularly siphoned off profits to The Netherlands as their plantations, mines and trading companies were owned and taxed outside Indonesia.¹²⁷ It has been argued that this caused a structural 'colonial drain', a ubiquitous phenomenon in economic debates about colonial economic developments.¹²⁸ As a result, across Southeast Asia, developmental colonialism led to higher expenses and increased the burden of taxation.¹²⁹

Summarized, the Dutch colonial government started focussing primarily on the interests of corporate capital, and secondarily on socio-economic development. Dutch strategies overseas, albeit previously considered to have deviated from general norms of modern imperialism, have been increasingly fitted into overarching European patterns of overseas expansion and governance. Despite what has been called a lack of a "vehemently 'imperial' pitch" and its virtually exclusive concern with Indonesia, Dutch colonialism displayed the same paradoxical commercial versus developmental characteristics of European imperial rule elsewhere

124 A. Booth, "Colonial Revenue Policies and the Impact of the Transition to Independence in South East Asia", *BKI* 169:1 (2013), 37-67: 81.

125 Lindblad, "The Contribution of Foreign Trade"; Touwen, *Extremes in the Archipelago*, 27.

126 Booth, *The Indonesian economy*, 327-35. See also Lindblad, "The late Colonial State", 143-152.

127 F. van Anrooij, "Crisis en Financieel Beleid in Nederlandsch-Indie (1920-1925)", in P. Creutzberg and F. van Anrooij (eds.), *Between People and Statistics: Essays on Modern Indonesian History Presented to P. Creutzberg* (The Hague / Amsterdam: Nijhoff, 1979), 119-132: 120-121.

128 P. van der Eng, "Exploring Exploitation: the Netherlands and Colonial Indonesia 1870-1940", *Revista de Historia Económica* 16:1 (1998), 291-321. See also P. O'Brien, "Afterword: Reflections on Fiscal Foundations and Contexts for the Formation of Economically Effective Eurasian States from the Rise of Venice to the Opium War", in B. Yun-Casalilla and P.K. O'Brien (eds.), *The Rise of Fiscal States*, 442-453: 453; Wie, "Colonial Extraction", 52; Booth, *Colonial Legacies*, 85-

129 Booth, "Towards a Modern Fiscal State in Southeast Asia", 51-55.

(addressed in the introduction).¹³⁰ Every act of the colonial government was proclaimed as being ultimately for the benefit of the local populations, some of which were still governed only in name. The mix of exploitation and the enlightenment of colonial subjects was a deeply entangled phenomenon common to all colonial empires, because colonial expansion required such legitimization to enable further exploitation.¹³¹ However, in colonial economies one's social position depended on birth, skin colour, and ethnicity. Such determinants of social mobility encumbered most economic initiative, so many people stayed dependent on small-scale trade or the colonial export economy.¹³² The thin varnish of the 'ethical policy' attempted to hide such realities behind a developmental smoke screen that presented the interests of European industrialists, the colonial government and subjected societies as aligned and targeted at equality and prosperity. It barely concealed how virtually every aspect of it was subordinate to corporate exploitation.

Reforming the state: training technocrats and educating elites

To enable the various changes discussed above, the state itself needed to change. Its structure had supported the corrupt lifestyles of European and indigenous administrators. Colonial Residents, for instance, had a difficult and demanding job overseeing the indigenous aristocracy, a position which required great diplomatic and political skill but also included various material and financial privileges.¹³³ They lived in large, bucolic mansions surrounded by indigenous servants, often maintaining their own agricultural estates and frequently one or more local mistresses, while on the other hand, civil servants in Batavia and Buitenzorg, the cities that housed the majority of the colonial central administration and the residence of the Governor-General, lived metropolitan, 'Indo-European' lives.¹³⁴ Such lifestyles did not fit the conceptualization of a rationally ordered

130 Raben, "A New Dutch Imperial History?", 9-10, 19; J.Th. Lindblad, "Economic Aspects of the Dutch Expansion in Indonesia, 1870-1914", *MdAS* 23 (1989), 1-24; 2. Kuitenbrouwer, *Nederland en de Opkomst van het Moderne Imperialisme*, 202-227. Views of Dutch imperialism have traditionally emphasized its narrow focus on Indonesia, commerce and pragmatism which led some historians to conclude the Dutch empire was not imperialistic (see for instance H.L. Wesseling, "British and Dutch Imperialism: a Comparison", in J.C. Heesterman et al., *Comparative History of India and Indonesia Vol. 4: General Perspectives* (Leiden/New York: E.J. Brill, 1989), 61-76), a view that has been reinterpreted over the last decades. Schrikker, "Institutional Memory", 112-113; R. Koekkoek, A.I. Richard and A. Weststeijn, "Introduction: Intellectual History in Imperial Practice", in Koekkoek, Richard and Weststeijn (eds.), *The Dutch Empire between Ideas and Practice*, 1-15.

131 Stoler, *Along the Archival Grain*, 24.

132 Houben and Seibert, "(Un)freedom", 186; Alatas, *The Myth of the Lazy Native*, 30-31.

133 Originally, a Resident was a European representative residing at an indigenous court. Van den Doel, *De Stille Macht*, 15.

134 U. Bosma and R. Raben, *Being "Dutch" in the Indies: a History of Creolisation and Empire, 1500-1920* (Singapore/Athens: NUS Press/Ohio University Press, 2008), 9, 26, 45-46.

state,¹³⁵ and so every official's position, from lowest ranking clerk to the Dutch King, was revamped and reformed according to the dimensions of modest bureaucracy.¹³⁶ Both the indigenous and European pillars of the Interior Administration were to become more of an administrative and less of a ruling class, better equipped for more impersonal styles of government.¹³⁷ Accordingly, the morality and professionalism of officials had to be improved, while corruption, nepotism and the deep patrimonial ties to indigenous aristocracies had to be eradicated, to support their transformation into scientifically trained technocrats.

For this purpose, an educational program for Dutch officials was founded in 1842 in Delft. This was the precursor of the academic study of Indology, taught in Leiden from 1902 onward, and aimed to train higher officials in colonial affairs and the diverse languages, laws, societies and customs of Indonesia.¹³⁸ A group of industrialists established a rival education program in Utrecht in 1925, intended to counterweigh what they considered Leiden's ethical 'extremism' – derided in Leiden as the 'petroleum faculty'.¹³⁹ Many officials were indeed of ethical convictions and many became 'scholar-officials'; administrators, data-collectors and anthropologists at the same time. They specialized in the regions they governed, keen to supply their superiors with information, supporting state surveillance, but also out of personal devotion and interest, as true welfare workers, beneficent mentors and 'educators' of the Indonesian population, aiming at conscientious policy.¹⁴⁰

135 H. Dick, "Policy Regimes, Statistics and Unintended Consequences: Transitions in Indonesia's Modern Economic History", in J. Touwen and A.F. Schrikker (eds.), *Promises and Predicaments: Trade and Entrepreneurship in Colonial and Independent Indonesia in the 19th and 20th Centuries* (Singapore: NUS Press, 2015), 279-297: 279.

136 The implementation of new government bodies, such as the Department for Agriculture, Industry and Commerce in 1905, the Opium and Salt Administration in 1904 (see chapter 2), and the directing offices for the rail- and tramways, postal and telegraph, banking and public health services, required further hiring and training of civil servants.

137 H. Sutherland, *The Making of a Bureaucratic Elite: the Colonial Transformation of the Javanese Priyayi* (Singapore: Heinemann, 1979), 4-5, 8-9, 15, 30, 35.

138 Van den Doel, *De Stille Macht*, 67; C. Fasseur, *De Indologen: Ambtenaren voor de Oost, 1825-1950* (Amsterdam: Bert Bakker, 1994), 23-29, 34-39, 73-74, 93-27, 328-331, 362-379, 484.

139 Sutherland, *The Making of a Bureaucratic Elite*, 15; Fasseur, *De Indologen*, 412-426; Gouda, *Dutch Culture Overseas*, 62.

140 The same scholarly tradition has been identified by Benedict Anderson as the source of the formation of national identity and the unified Indonesian nation state. See Anderson, *Imagined Communities*, 109-111, 163-185; Bloembergen and Raben, "Wegen naar het Nieuwe Indië", 14; Noor, *Data-Gathering in Colonial Southeast Asia*, 17-18.

See for examples of memoirs of 'BB-officials' the work of G.L. Tichelman, S. van der Wal, A. Visser and W. Ph. Coolhaas. Visser and Coolhaas in particular describe the 'unexpected' versatility of their daily jobs as a 'BB-officials' especially in remoter parts of the archipelago. Coolhaas describes his daily job as that of a governor, an educator, judge, tax collector, intelligence agent and even doctor. W.P. Coolhaas, *Controleur B.B.: Herinneringen van een Jong Bestuursambtenaar in Nederlands-Indië* (Utrecht: HES, 1985), 30-32, 57-58, 65-66, 135-138.

This way, a position in the Interior Administration became a sort of lifestyle, characterized by both romantic, orientalist notions of exploration, adventurism and remoteness as well as long hours of paperwork. The state sought maximum efficiency in maintaining law and order, and officials grew increasingly busy. Under these time constraints they grew detached from and found it more difficult to understand the societies under their rule. Hence, they relied more often on local assistance and co-opting indigenous elites.¹⁴¹ To prevent a return to 'feudalism' and 'patrimonialism' these indigenous elites were also subjected to transformative programs. They were to develop from a "cosmologically oriented, hereditary" to a "modern, welfare-state oriented, education-based elite."¹⁴² In Java, 'traditionalist' aspects of rule and hierarchy were abandoned as far as possible, and its political terms forcefully erased (though in the eyes of the public Europeanization of the *priyayi* classes had already eroded much of their former prestige).¹⁴³ Entitlements to 'cultivation percentages' and labour services were curtailed in all regions that knew monopolized export of coercively produced cash crops, and European salaries had been detached from agricultural profits in 1866. For many, this led to immediate financial problems. In Java, many *bupati*, who were expected to maintain costly lifestyles, support peasants and pay for festivities and celebrations as a display of wealth symbolizing harmony in their realms, were no longer able to freely extract what they needed. Turned into insufficiently salaried administrators, many of them started relying on (often Chinese) money-lenders which harmed the reputation of some courts.¹⁴⁴ Confidence in the reliability of lower civil servants at government offices also seemed to have remained low. In 1929, for instance, it was reported that the writing desks in the Customs office of Tanjung Priok (the harbour close to Batavia) had no drawers as to prevent staff from embezzling or hiding away paperwork.¹⁴⁵

In many 'Outer Territories', indigenous rulers had barely begun taking part in the colonial administration. Supposedly 'self-rulers' of 'self-governing' territories (*zelfbesturende landschappen*), like the principalities in

141 R. McVey, "'Introduction: Local Voices, Central Power'", in R. McVey (ed.), *Southeast Asia Transitions: Approaches through Social History* (New Haven: Yale University Press, 1978), 1-31: 21.

142 Van Niel, *The Emergence of the Modern Indonesian Elite*, 2.

143 E. Locher-Scholten, *Sumatran Sultanate and Colonial State: Jambi and the Rise of Dutch Imperialism, 1830-1907* (Ithaca: Cornell University, 2004), 180; Van Niel, *The Emergence of the Modern Indonesian Elite*, 24. Honorary titles for instance lost their meaning of pure lineal descent and instead became associated with specific administrative ranks. See also Sartono Kartodirdjo, *Modern Indonesia: Tradition & Transformation* (Yogyakarta: UGM Press, 1988), 113-127, 132-149.

144 Sutherland, *The Making of a Bureaucratic Elite*, 22, 133. This kind of 'elite displacement' was a common feature in former monopoly-cultivated areas (see chapter 4, 5 and 6). See also: H.J. Benda, "Political Elites in Colonial Southeast Asia: An Historical Analysis", *Comparative Studies in Society and History* 7:3 (1965), 233-251.

145 Anonymous, "Douane Priok", *Het Nieuws van den Dag voor Nederlandsch-Indië*, 21-1-1929, p. 3.

Java, they retained various degrees of political and fiscal autonomy under specific contracts overseen by Dutch officials, as long as they acknowledged the supremacy of the Dutch and cooperated in matters of taxation and administration (see Chapter 7). This was the political reality in the majority of colonized Indonesia and only in some areas was Dutch rule absolute, everywhere else it was established by contracts and continuously renegotiated.¹⁴⁶ The number of self-governing territories slowly diminished, from 340 to 273 in 1914-1930¹⁴⁷, but the Dutch East Indies had already become a patchwork of autonomies, princedoms, private estates, each subject to its own regulations, rules and forms of governance. Therefore, few of the promises of the colonial state, ethically guided progress, economic development and greater welfare, survived when filtered through the divergent political realities of various officials and rulers.

The use of self-governance alleviated the workload of overburdened European officials and spurred debates about the future of indigenous rule and the possibility of even greater autonomy – phrased in terms of further ‘emancipation’ (*ontvoogding*) and the education of the indigenous administration.¹⁴⁸ Inspired by the ‘association-theories’ of the Leiden Arabist and Islamologist C. Snouck Hurgronje and his successor G.A.J. Hazeu, small groups of young members of the indigenous elites were gradually exposed to western education, preparing them for a modern role in a new indigenous intellectual bureaucracy, depending on their birth and patronages.¹⁴⁹ Brought into contact with European ideas, they increasingly adapted to a western lifestyle in colonial capitals rather than their role as traditional rulers in the province, which aroused concern among European officials.¹⁵⁰

Significant tensions arose over this problem between local officials of the Interior Administration and office-trained bureaucrats in Batavia, rooted in mutual incomprehension of each other’s realities. To local officials, ‘Batavian bureaucrats’ were “formalistic, unimaginative [...]” and “too much influenced by high-flown theories with little basis in hard facts [...] carping, budget-watching critics, ignorant of the native world outside

146 Bongenaar, *Zelfbesturend Landschap*, 30-31, 49-60, 69, 74-76, 87-92, 113-118; G.J. Resink, “Inlandsche Staten in den Oosterschen Archipel. (1873-1915)”, *BKI* 116:3, 313-349: 330-336.

147 Benda, *The Pattern of Administrative Reforms*, 596.

148 Bongenaar, *Zelfbesturend Landschap*, 87-92.

149 Only after 1920 were lower *priyayi* allowed entrance, and the majority of lower elites was never allowed access to education. Sutherland, *The Making of a Bureaucratic elite*, 17, 53-54. See also M.F. Laffan, “The Tangled Roots of Islamist Activism in Southeast Asia”, *Cambridge Review of International Affairs* 16:3 (2003), 397-414., esp. pp. 125-208. By 1928, there were 74,697 ‘inlanders’ who had received Western-style primary education and 6,468 who had received secondary education. The number of indigenous people attending university remained low: around 1940 637 ‘inlanders’ went to college and only 37 had actually graduated. G.M. Kahin, *Nationalism and Revolution in Indonesia* (Ithaca: Cornell University Press, 1952), 31-32.

150 Sutherland, *The Making of a Bureaucratic Elite*, 43. See also Chapter 7.

their offices.”¹⁵¹ To ‘Batavian bureaucrats’, local officials were narrow minded and unduly distrustful of indigenous rule and unification policy. More conservative officials particularly seemed to worry that emancipation would affect the traditional authority and prestige (*hormat*; honour) of the indigenous rulers, which they considered essential to maintaining order among the population.¹⁵² To them, breaking with these ruling traditions brought the risk of potential political collapse. But ideally, the colonial administration no longer required such ‘traditional authority’, and the education of the indigenous elites was continued.

Decentralization and nationalism: the end of the ethicists

These developments synchronized with the emancipation of the colonial state itself. Royal involvement in the colony had been curtailed after the 1848 liberal revolutions and the adoption of a Dutch constitution. A systematic separation of governance and justice facilitated, theoretically at least, an independent colonial judiciary.¹⁵³ In 1854, the adoption of a ‘colonial constitution’ (*Regeeringsreglement*; ‘Government Regulation’) formalized the legal footing of the colony and promulgated policy changes in administration, finance and labour policies which were formally issued by the Governor-General, who in theory answered only to the crown, but in practice consulted constantly with officials in the field, in Batavia and in The Hague.¹⁵⁴ Meanwhile, the colonial economy started growing beyond the scope of The Netherlands, and the Accountancy Law of 1867 separated the annual budget plans of both. The same year, a fixed colonial contribu-

151 Sutherland, *The Making of a Bureaucratic Elite*, 11, 35, 118. See also, for instance the remark of Coolhaas, who was often “irritated by the letters of Batavian office-men” (Coolhaas, *Controleur B.B.*, 174. Illustrative is also Couperus’ literary description of “Batavia [...] with the arrogant atmosphere of the place [...] the least flattering to one in the position of Resident, [...] surrounded by the highest officials, so that the Resident, who was almost supreme anywhere else, was at Batavia no more than yet another official among so many members of council and directors [...] And close to Buitenzorg, with its arbitrary secretariat, whose bureaucratic and red-tape methods were always clashing with the practical administrative methods of the Residents themselves.” L. Couperus, *The Hidden Force* (Ed. by P. Vincent and I. Buruma; London: Pushkin Press, 2012), 240.

152 Among them was the later Minister of Colonies (1933-1937) and prime minister (1925-1926 and 1933-1939) H. Colijn (1869-1944), see H. Colijn, *Koloniale Vraagstukken van Heden en Morgen* (Amsterdam: De Standaard, 1928), 77-97. See also Schmutzer, *Dutch Colonial Policy*, 53-54. and Sutherland, *The Making of a Bureaucratic Elite*, 38-40, 76-78, 81, 130-143. A number of *hormat* circulars curtailed the remaining relics of the *Bupati*’s traditional prestige, see Van Niel, *The Emergence of the Modern Indonesian Elite*, 46-47 and Ricklefs, *A History of Modern Indonesia since c. 1200*, 167.

153 N.S. Efthymiou, *Grondrechten in Nederlands-Indië* (Nijmegen: Wolf Legal Publishers, 2012), 18.

154 N.S. Efthymiou, *De Organisatie van Regelgeving voor Nederlands Oost-Indië: Stelsels en Opvattingen (1602-1942)* (PhD thesis, Universiteit van Amsterdam, 2005), 266-270, 320-325.

tion from colony to motherland was agreed upon.¹⁵⁵ After many more years of lobbying, colonial and Dutch state finances were separated in 1912, as the colony was transformed into an independent legal entity, enabling Batavia to borrow money independently.¹⁵⁶ In 1925, a new State Regulation (succeeding that of 1854) determined that colonial budget plans were to be drafted in Batavia and approved by The Hague.

Self-governance was further enhanced by the 'Decentralization Law' of 1903, which delegated greater authority to local governments to improve cost-efficiency and reduce the impact of colonial governance on the treasury. In 1905, municipality councils were established in various cities in Java, and though these were largely dominated by wealthy, European industrialists or ex-statesmen, they provided a platform for *priyayi* to engage directly with larger groups of Europeans.¹⁵⁷ In 1918 all *controleurs* in Java were replaced with indigenous officials.¹⁵⁸ Territorial rule in the 'Outer Territories' remained delegated to the plethora of self-governing regencies and local councils that enjoyed increasingly higher degrees of independence.¹⁵⁹ These developments stimulated political awareness among the indigenous ruling classes. A rising intelligentsia of educated *priyayi* and a heterogeneous mixture of Indo-Europeans and *peranakan* (acculturated Chinese) started using the upcoming Malay and Chinese language press, to voice more radical concerns about greater emancipation, claiming access to education and social mobility, partly based on European principles, but sometimes also on cultural rejuvenation of ancient Javanese values.¹⁶⁰ Among the politically aware, the Malay language (rather than Dutch) became of instrumental importance in shaping the idea of Indonesian nationalism and identity.¹⁶¹ And among the rising colonial middle-class, old racial hierarchies met with new social divisions, shaped by education and social memberships.¹⁶²

This might seem like the colonial state had finally created its much desired citizenry of independently thinking, productive, participating

155 De Jong, *Van Batig Slot naar Ereschuld*, 30-31, 80-83, 113-118, 268-273.

156 Van Anrooij, "Crisis en Financieel Beleid", 119.

157 Schmutzer, *Dutch Colonial Policy*, 46-56; Van Dijk, *The Netherlands Indies and the Great War*, 21; Sutherland, *The Making of a Bureaucratic Elite*, 64; Bongenaar, *Zelfbesturend Landschap*, 39.

158 Sutherland, *The Making of a Bureaucratic Elite*, 81.

159 Bongenaar, *Zelfbesturend Landschap*, 46-48.

160 F. Fakihi, "Conservative Corporatist: Nationalist Thoughts of Aristocrats: The Ideas of Soetatmo Soeriokoesoemo and Noto Soeroto", *BKI* (2012), 420-444: 421-422. See also: A. Ahmat, *The Vernacular Press and the Emergence of Modern Indonesian Consciousness (1855-1913)* (Ithaca: SEAP Publication, 1995).

161 J.T. Siegel, *Fetish, Recognition, Revolution* (Princeton: Princeton University Press, 1997), 10, 93; Anderson, *Imagined Communities*, 99-100, 177-178.

162 Hoogervorst and Schulte Nordholt, "Urban Middle Classes", 453-455, 457-458, 461, 469. See also Van der Meer, "Performing Colonial Modernity"; B. Luttikhuis, *Negotiating Modernity: Europeaness in Late Colonial Indonesia, 1910-1942* (PhD thesis, European University Institute, 2014).

taxpayers, a harmonious society of a governed state pursuing the ideal of a “synthesis between East and West.”¹⁶³ As such, the founding in 1908 of the first true nationalist movement, *Budi Utomo*¹⁶⁴, was celebrated as a success of the ethical policy by the Dutch authorities.¹⁶⁵ But the appeal of *Budi Utomo* was still rather conservative, as it consisted solely of educated members of Dutch-oriented *priyayi*. More radical voices argued that the membership of *Budi Utomo* was from the aristocratic elites and too deeply dependent on the Dutch to truly represent the populations they supposedly governed and with whom indeed, they had gradually lost touch.¹⁶⁶ Only the small top-layer of society profited from the modernizing aspects of European colonial governance. For the overwhelming majority little had changed. Nationalist popular mass-movements, rooted in ‘modern Islamic’¹⁶⁷ and communist principles, such as *Sarekat [Dagang] Islam*¹⁶⁸ and the *Indische Partij*, responded to the government’s half-hearted attempts towards enabling greater social mobility, by arguing for, albeit not always clearly and coherently formulated, a more inclusive, ‘modern’ and de-racialized colonial citizenship.¹⁶⁹ This does however not indicate an ‘indigenous/nationalist alternative’ to ‘European modernity’, which, as argued by Cooper and, more recently, Protschky, only offer limited explanation for understanding what colonial modernity was.¹⁷⁰ Instead,

163 Van Doorn, *De Laatste Eeuw*, 25; Ricklefs, *A History of Modern Indonesia since c. 1200*, 206.

164 In old Dutch spelling ‘Boedi Oetomo’; ‘Principal Philosophy’, also translated as ‘Noble Endeavour.’

165 Van Doorn, *De Laatste Eeuw*, 72; Ricklefs, *A History of Modern Indonesia since c. 1200*, 216-219.

166 H. Sutherland, *Pangreh Pradja: Java’s Indigenous Administrative Corps and its Role in the last Decades of Dutch Colonial Rule* (New Haven: Yale University, 1973), 512-537; Sutherland, *The Making of a Bureaucratic Elite*, 118-120. See also Van den Doel, *De Stille Macht*, 418.,

167 Modern Islam, imported by Indonesian Muslims returning from their *haj*, flourished in the Minangkabau region on Sumatra and parts of East and Central Java, as a more accurate social binder than the colonial state. K. van Dijk, “The Threefold Suppression of the Javanese. The Fight Against Capitalism, the Colonial State, and the Traditional Rulers”, in Cribb (ed.), *The Late Colonial State*, 261-279: 273; Van Niel, *The Emergence of the Modern Indonesian Elite*, 84-86.

168 Founded in 1905 as an indigenous *batik*-trading organization and changed into a political movement in 1912. *Sarekat Islam* grew rapidly across the archipelago as it channelled local resistance against Chinese and Dutch colonial commercial and political power and indigenous elitism, all seen as instruments of western capitalism – which reminds us that Indonesian nationalism was never a unified movement. See Van Niel, *The Emergence of the Modern Indonesian Elite*, 86-94.

169 Which is, as such, a *contradictio in terminis*, because citizenship in the colony was in fact always racially informed. U. Djalins traces colonial citizenship to the traces and entitlements that colonized people attempted to get validated by the state, and draws attention to the importance of their struggle to obtain and retain land rights. See U. Djalins, “Becoming Indonesian Citizens: Subjects, Citizens, and Land Ownership in the Netherlands Indies, 1930–37”, in *JSAS* 46:2, 227-245. See also R.E. Elson, “Constructing the Nation: Ethnicity, Race, Modernity and Citizenship in Early Indonesian Thought”, in *Asian Ethnicity* 6:3 (2005), 145-160 and B. Luttikhuis, *Negotiating Modernity*, 9-12, 100-102.

170 Cooper, *Colonialism in Question*, 37, 114, 149; Protschky, “Modern Times”, 2-3.

even though higher classes organized in nationalist movements oriented around principles of European 'modernity', aspects of what supposedly was considered 'modern' were also consumed on a wider scale by a larger, indigenous (lower) 'middle-class' from Asian repositories, which rekindled new interpretations of change and progress in Indonesian society, both before and after Indonesian independence.¹⁷¹ Fact was that the Dutch were intolerant to large-scale social development outside of their control, and responded strongly to indigenous calls to award all full 'colonial citizenship', which the lack of sincerity which imbued education and emancipation politics from its beginning. Even though some officials were sympathetic to its plea, the *Indische Partij* was prohibited and its founders exiled.¹⁷² The Dutch became particularly distrustful of communist rhetoric, especially after the Russian revolutions in 1917. A shadow parliament under the name of *Volksraad* (People's Council) was established in 1918. Intended to offer people greater access to national colonial politics, in effect it had advisory rather than legislative power, and only 24 out of 49 members were elected by the local councils, of which only eight were indigenous and all of these from the aristocracy.¹⁷³ Large, communist-inspired revolts in Java and West-Sumatra eventually provided the government with the opportunity to suppress radical, anticolonial resistance and return to stern policies of repression; some authors therefore demarcate 1926/1927 as the end of the ethical policy.¹⁷⁴

In this way, the weak slogans of developmental colonialism that had already barely succeeded in convincing audiences at home, crumbled below the weight of governance reality. Despite its promises, despite comfortably fancying itself a benevolent tutor and developer, the government remained exploitative, an autocratic '*beambtenstaat*', unwilling and incapable of truly investing in local society and unwilling to accept alternative voices arguing for change and representation. This was not only the result of path-dependent decisions of officials, but also of political choice. The Dutch colonial state refused to hand over any influence to parties other than the established Indonesian aristocracies on which it already relied. However, unifying technocratic, transparent, representative, just and responsible rule

171 Schulte Nordholt, "Modernity and Cultural Citizenship." See also M. Bloembergen, "New Spiritual Movements, Scholars, and "Greater India" in Indonesia", in Protschky and Van den Berge (eds.), *Modern Times in Southeast Asia*, 57-86: 76-77; R. Raben, "Hoe Wordt Men Vrij? De Lange Dekolonisatie van Indonesië", in E. Bogaerts and R. Raben (eds.), *Van Indië tot Indonesië* (Amsterdam: Boom, 2007), 13-30: 17-18, 23.

172 J.M. Nomes, "De Indische Partij. Indo-Europeanen en Nationalistische Ideeën in Nederlands-Indië", in W. Willems (ed.), *Sporen van een Indisch Verleden, 1600-1942* (Leiden: Centrum voor Onderzoek van Maatschappelijke Tegenstellingen, 1992), 55-70; Raben, "Hoe Wordt Men Vrij?", 23-24.

173 12 of these had to be of indigenous descent, the other 12 were European and 'Foreign Orientals'. Efthymiou, *De Organisatie van Regelgeving*, 379-395; Bongenaar, *Zelfbesturend Landschap*, 110; Dijk, *The Netherlands Indies and the Great War*, 20.

174 Ricklefs, *A History of Modern Indonesia since c. 1200*, 225-226.

with the established deeply personal, paternalistic, 'feudalistic' attributes of the relations between European officials and indigenous rulers, was an unachievable ideal. Officials high up in the colonial administration were aware of this paradoxical and contrasting reality, but rather than fixing the problems at hand, concealed them behind policies of development, education and decentralization. It presented these policies as the sole route to a 'modern society', and convinced as it was of its superiority, fundamentally gave the go ahead to a state that remained authoritarian, undemocratic, exclusivist and racially segregated, rooted in the paternalistic world view on which it was grafted in 1815.¹⁷⁵ Consequently, the indigenous bureaucracy continued to be vulnerable to increasing distrust, while actual reform never really materialized and the state got only further alienated from the people it governed.¹⁷⁶ The colonial government never became the solid, monolithic bureaucratic machine it pretended it was. Rather, it was a collection of educated, usually elitist, European and Indonesian men who had to make sense of the demanding expectations of Batavia and the confusing realities they governed. Encumbered by long distances and difficult communication, this translated into a patchwork of local administrations which gave leeway to locally-minded policies that "militated against the collection of uniform statistics" of Batavia.¹⁷⁷ For the indigenous population, this had profound consequences.

Legal pluralism, using adat

One of these consequences was that, despite various attempts at unification, the colony remained characterized by various divisions. The colony was in essence a class society, in which class was largely informed by race. The legal and tax systems contributed much to this division, grafted in a legal-racial separation embedded in legislation, judicial practice and executive policy.¹⁷⁸ Europeans and 'those classified as, or equalized with Europeans', and 'inlanders' or 'indigenous peoples' (and those classified as such) answered to separate, ambivalent legal bureaucracies, court hierarchies, procedural codes and tax systems. For Europeans these were based on

175 W.F. Wertheim, "Netherlands-Indian Colonial Racism and Dutch Home Racism", in J. Breman, et al. (eds.), *Imperial Monkey Business: Racial Supremacy in Social Darwinist Theory and Colonial Practice* (Amsterdam: VU University Press, 1990), 71-88: 74.

176 A.J.S. Reid, *To Nation by Revolution: Indonesia in the 20th Century* (Singapore: NUS Press, 2011), 8, 15-22, 42.

177 H. Dick, "Formation of the Nation-State, 1930s-1966", in Dick, Houben, and Lindblad (eds.), *The Emergence of a National Economy*, 153-193: 183. See also Van Niel, *The Emergence of the Modern Indonesian Elite*, 88, 90-91; Day, *The Policy and Administration*, 225.

178 C. Fasseur, "Cornerstone and Stumbling Block: Racial Classification and the Late Colonial State in Indonesia", in R. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV Press, 1994), 31-56: 31.

European law (a Dutch colonial legal code was introduced in 1848)¹⁷⁹, while the justice administration of indigenous people was decreed to use the principle legal guidelines of their own local *adat* (law).¹⁸⁰ Ethnic Chinese, Japanese, Indians, Arabs and other Asians occupied a more ambivalent position; they were considered to be economically above the indigenous people but inferior to Europeans, and from 1818 onward were inelegantly termed 'Foreign Orientals' ('*Vreemde Oosterlingen*'), as a separate legal class.¹⁸¹ They answered to indigenous criminal law but to European commercial law. Such legal categorizations, formalized in the Government Regulation of 1854 (article 109), were not absolute but dynamic; people could apply for 'higher' legal status. Of course, none of these socio-legal classes formed homogenous groups.¹⁸² In reality, there were large and virtually unbridgeable disproportionate differences within, and among the legal classes, such as financial capacity, life standards, education and social mobility.¹⁸³ It is also important to differentiate between what officials called 'indigenous' (or autochthonous) and 'non-indigenous *inlanders*' ('*inheemse*' and '*niet-inheemse inlanders*') depending on their origins. For instance, a Javanese person living in Aceh was a 'non-indigenous *inlander*', but an '*inlander*' nevertheless. An Acehnese in Aceh was considered to be an 'indigenous *inlander*.' This is important, because 'indigenous *inlanders*' were supposed to adhere to local *adat*, including various social obligations relating to labour, marriage and inheritance, while it made little sense for 'non-indigenous *inlanders*' to observe a system of customary law that was not their own.¹⁸⁴ Instead, 'non-indigenous *inlanders*' were supposed to adhere to the tax laws designed for 'Foreign Orientals.' Ultimately, the liberal-enlightened principles of justice administration were diffused in the "unequal and authoritarian colonial

179 Stbl. 1847 n23; Ch. F. van Fraassen, *Ambon in het 19e-eeuwse Indië: Van Wingewest tot Werf-depot* (Amsterdam: De Bataafsche Leeuw, 2018), 221.

180 Ibid., 33; S. Ravensbergen, *Courtrooms of Conflict: Criminal Law, Local Elites and Legal Pluralities in Colonial Java* (PhD thesis, Leiden University, 2018), 18-39; D.S. Lev, "Colonial Law and the Genesis of the Indonesian State", *Indonesia* 40 (1985), 57-74: 59-60.

181 Lev, "Colonial Law", 62; Lohanda, *Growing Pains*, 9-11, 41-43.

182 About 75% of the 'European class' comprised Indo-Europeans who had an ambiguous position drifting between indigenous and European society. Indigenous society was divided between high-class *priyayi*, middle class townsmen and an overwhelming majority of lower-class village people and agriculturalists. 'Foreign Orientals' formed an array of ethnicities striving for further recognition and legal equalization with Europeans. (see Liem, *De Rechtspositie der Chinezen*, 623-627). Under influence of growing Japanese power and pressure from Tokyo, the Japanese were collectively equalized with European legal status in 1899.

183 Gouda, *Dutch Culture Overseas*, 4-6, 14-16, 20-15, 240-242; Luttikhuis, "Beyond Race: Constructions of 'Europeanness' in Late-Colonial Legal Practice in the Dutch East Indies", *European Review of History* 20:4 (2013), 539-558.

184 For this reason, I prefer to leave the Dutch colonial-legal term '*inlander*' untranslated. The commonly used English term 'indigenous [people]' can also be translated to Dutch as '*inheems*', which technically refers to ethnical people originally inhabiting indigenous to a specific region, while '*inlander*' was the socio-legal category of all of these people ('native Indonesians') together.

reality" of colonial law courts, which "were an arena where the essentially unenlightened character of the colonial state was revealed", and which were largely reliant on the cooperation with indigenous elites and functionaries, deeply pragmatic in its conduct and establishing a "rule of lawyers" rather than a 'rule of law.'¹⁸⁵

Especially problematic was administration of *adat* law. Initially, the Dutch relied on local *adat* authorities to administer indigenous justice. Attempts to restructure *adat* only shaped a fragile, abstracted model of social organization which never successfully reflected practices of rule; the moment officials attempted to codify and alter *adat*, it changed right under their noses. Whereas local chiefs and residents had few difficulties in grasping and using the subtleties and flexible provisions *adat* provided for their own benefits, to outsiders such as colonial officials, *adat* was "a cacophony" of highly local, highly fluid regulations.

From the early twentieth century onward, the *adat* of nineteen different regions were described in the *Adatrechtbundels* (Adat Law Tomes) in a project led by Leiden law professor C. van Vollenhoven (1874-1933) who was an ardent proponent of analysing, codifying and preserving *adat*. Van Vollenhoven was aware that the plural meaning and operation of *adat* inspired a difference between its codification and actual operation, leading to many misinterpretations by colonial administrators (and later historians), and argued for the reinterpretation of indigenous law in its own local terms.¹⁸⁶ This conflicted of course with the concept of a uniform legal regime manipulatable from the centre. Moreover, accommodating the enormous variety and fluidity of *adat* required an unaffordable and inconceivable expansion of the colonial state. Its high level of changeability and flexibility made permanent codification impossible. Van Vollenhoven and his students also recognized that *adat* had to be seen in its social context and on its own terms, and refrained from perceiving *adat* law though dogmatic, static Western frames such as customary law.¹⁸⁷ Nevertheless, much *adat* law would change, as the world in which colonized subjects lived changed, under the influence of colonialism.¹⁸⁸ Still, some of Van Vollenhoven's ideas

185 S. Ravensbergen, "Rule of Lawyers: Liberalism and Colonial Judges in Nineteenth-Century Java", in Koekkoek, Richard and Weststeijn (eds.), *The Dutch Empire between Ideas and Practice*, 159-182: 163 (quote), 164-169.

186 F. and K. von Benda-Beckmann, "Myths and Stereotypes about Adat Law: A Reassessment of Van Vollenhoven in the Light of Current Struggles over Adat Law in Indonesia", *BKI* 167:2-3 (2011), 167-195: 175, 187. See also Burns, *The Leiden Legacy*.

187 Von Benda-Beckmann and Von Benda-Beckmann, "Myths and Stereotypes", 172-173, 187.

188 Lev, "Colonial Law", 66; Von Benda-Beckmann and Von Benda-Beckmann, "Myths and Stereotypes", 174; C. van Vollenhoven, *Het Adatrecht van Nederlandsch-Indië* (Leiden: Brill, 1918), 29; See also: E. Hobsbawm, "Introduction: Inventing Traditions", in E. Hobsbawm and T. Ranger (eds.), *The Invention of Tradition* (Cambridge: Cambridge University Press, 2012), 1-14; and T. Ranger, "The Invention of Tradition in Colonial Africa", in *ibid.*, 211-262: 211-212.

resonated in the political agendas of more conservative local officials and his *adat* policy, though perhaps not intended as such, helped officials to define Indonesian communities in ways that were considered legitimate. Codifying *adat* also became an axiomatic framework for keeping people in their place, subjected to, and serving the authorities upon whom the administration relied.¹⁸⁹ Like Javanese ceremonialism, village life and hybrid colonial bureaucracy, the imposition of a diversified codified law system “remained a principal justification of the administrative state in a plural society [...] much (or more) grounded in conservative political and social interests than in ethical principles.”¹⁹⁰

Ultimately, when the attempt was made to impose a legal unification of criminal law in 1918 and the tax system in 1920, civil servants (as exemplified by Korn in the introduction) found themselves facing impossible challenges. The ambition was to unify, to shape a consolidated class of citizen-subjects adhering to the same legal system. Unification became popular colonial jargon relating not only to the merger of specific ordinances or laws from various parts of the colony into one category, but hinting at the full integration of many aspects of society – law and legislation, the civil service, education and taxation.¹⁹¹ Yet, fragmented and pragmatic as the colonial administration still was, legal protocols and justice administration kept being delegated to local rulers and middlemen. Moreover, legal separation was connected to core aspects of colonial governance, such as indirect rule and the pretence of European superiority, all integral to the functioning of the colonial state and in opposition to ideas of universal justice. Legal separation shaped ethically bound identities to maintain the political dimensions of different communities. Throughout the nineteenth and twentieth centuries, this simplified the justice administration and the levying of taxes, as it helped keeping people in their place under differentiated economic roles to serve efficient exploitation. Therefore, colonial law could never represent universal values.¹⁹² In all colonial empires, rule developed in accordance with various legal traditions and decentralized forms of power, necessitating adaption to local situations which created fluid law systems that could be transformed on the spot.¹⁹³

189 Lev, “Colonial Law”, 64.

190 Lev, “Colonial Law”, 65.

191 Van Niel, *The Emergence of the Modern Indonesian Elite*, 36.

192 As put by Lev: “Access to Dutch law implied equal opportunity to engage in commerce of any kind, which made no sense at all in the Cultivation System and not much more in the liberal era.” Lev, “Colonial law”, 60-61. See also R.B. Cribb, “Legal Pluralism and Criminal Law in the Dutch Colonial Order”, *Indonesia* 90 (2010), 47-66: 58, 60-61.

193 L. Benton, “Colonial Law and Cultural Difference: Jurisdictional Politics and the Formation of the Colonial State”, *Comparative Studies in Society and History* 41:3 (1999), 563-588: 563. See also: L. Benton and R.J. Ross, “Empires and Legal Pluralism: Jurisdiction, Sovereignty, and Political Imagination in the Early Modern World”, in R.J. Ross and L. Benton (eds.), *Legal Pluralism and Empires, 1500-1850* (New York: NYU Press, 2013), 1-20: 5-7. P.J. Burns, *The Leiden Legacy: Concepts of Law in Indonesia* (Leiden: KITLV Press, 2004), 68, 234.

This aptly summarizes the problems that beset the colonial state; its perpetual ambition to reform and improve society, always towards a European-style of governance, ignored the fact that in order to bring true change, it had to alter the very foundation on which colonialism was grafted. The Dutch colonial state kept presenting itself as the omniscient and benevolent modernizing force, without ever making any actual progress or development. It attempted to ignore or replace indigenous thought, knowledge and practices, but never moved beyond use of indirect rule, exploitation and oppression, and thereby never truly aligned its interests to those of the people it aimed to govern.

CONCLUSION

Concepts of progress and enlightenment imbued Dutch colonial government since its inception, formulated through labour and tax policies, administration and law, and inspired by theories of the superiority of European state evolution. In the early nineteenth century, Dutch colonialism relied on ancient, interlinked orders of indirect rule through indigenous aristocracies, coerced labour and customary law, all of which enabled economic exploitation. However, from 1870, colonial liberalism, economic expansion and socio-economic transformation made for more ambitious development, although the intellectual undercurrent remained largely the same. Basically, the Dutch rehashed the old rhetoric of progress and enlightenment to justify the reinvention of forced labour, indirect rule, exclusive education, and separate legal systems, precisely the tools that had enabled them to exert some level of control over indigenous populations. The twentieth century echoed the nineteenth, a continuation of existent governance strategies, with nothing changing except for the terms being used. Nevertheless, twentieth century reformation policies set in motion a number of political changes that could not be reverted. The concept of a unified, more governable and self-sufficient colonial population had taken root in law-making, administration, economic reform and, as will be shown in the next chapter, in taxation.

Dutch colonial tax reforms, ca. 1870-1930

The previous chapter discussed changes in colony ideology and policy as rooted in altering socio-economic circumstances. This chapter will look at how these related to tax policies. It will show that tax policy not only reflected the socio-economic transformation of colonial state and society, but also influenced these. Hence, the development of the colonial tax system, political economy and society all became deeply intertwined.¹ Former revenue systems of monopolized trade, *corvée* labour and revenue farming, kept alive by the early colonial state, were gradually replaced with direct taxes on trade, sales and incomes. This supported the transition from taxing agriculture and exports, to taxing incomes, trade and property.²

This chapter charts and analyses the development of the income tax system as a reference framework for the following chapters, but also as an aid to understanding the interrelated and integrating development of the differentiated tax systems for Europeans, 'Foreign Orientals' and 'inlanders' across different places in the archipelago. Even though a lot of the changes most important to this dissertation's argument took place, in the case studies, between the 1890s and 1920s, the period after 1920 is also elaborated on, for the sake of completeness.

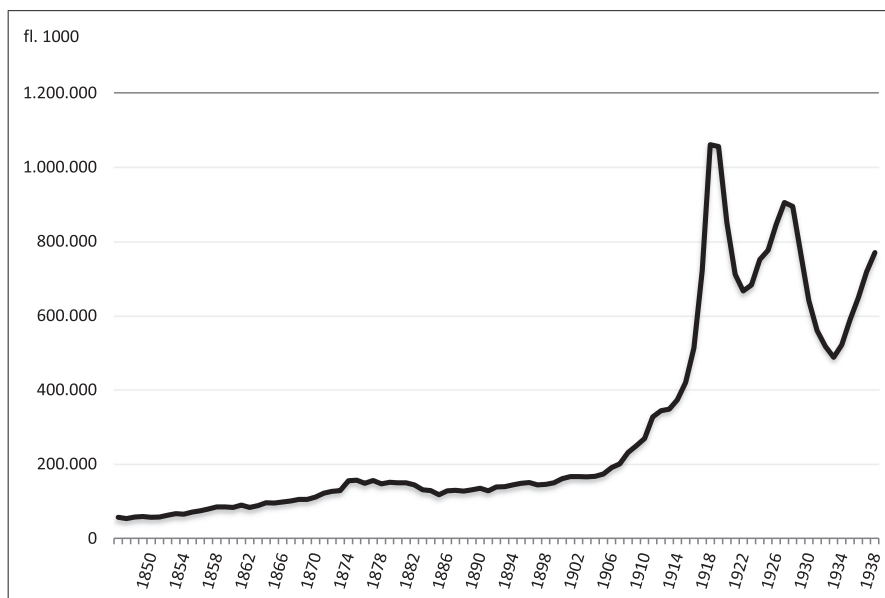
The reform of the tax system, from about 1870 onward, was motivated by two things: the quest for new funds, related to the dismantling of the Cultivation System and the cessation of its profits, and the urge to modernize and unify. This followed on from the accordant political reforms and the rising costs of administrative and territorial expansion of the colonial state (see graph 2.1). Coerced cash crop production did not accord with the new liberal doctrines of the later nineteenth century, promising progress, wealth, freedom and justice. Moreover, it had admittedly failed to benefit and uplift the Javanese from their alleged state of 'feudal darkness.' The Javanese had generated the majority of state revenue, but had barely participated in its profits. This concern for the welfare and tax burden of the Javanese peasant vis-à-vis that of other people in the archipelago, whether Europeans or 'Foreign Orientals' in Java or indigenous populations of other islands, was a recurring theme in colonial tax policy.

With the adoption of the 1872 Tariff Law, which abolished the differential rights that had protected Dutch exports to Indonesia from foreign competition, the monopoly exchange scheme with Dutch textiles was deconstructed, and new sources of colonial revenue (beyond monopolized

1 A. Booth, *Economic Change in Modern Indonesia*, 135-161.

2 Booth, "Towards a Modern Fiscal State in Southeast Asia", 36-76: 36-40, 46-49.

exploitation of coerced labour) had to be found.³ However, the colonial tax system was rather undeveloped at the time and state revenue relied largely on the monopoly systems of cash crops, mining products and import-export duties. There were some consumption, wealth and inheritance taxes and to a degree, Europeans and 'Foreign Orientals' paid 'company' or income tax. Apart from the Javanese, who paid land rent, the indigenous population paid very little and highly differentiated taxes, following regional varieties in wealth standards and alleged levels of 'political and socio-economic development.' The reform of the income tax system occurred in three phases: the imposition of the first direct taxes for all groups in 1878-1900, discussed in the first section, the reform and consolidation of these in 1900-1914, discussed in the second, and the full unification and complexification of these in 1920-1935, described in the third section.



Graph 2.1. Government spending in the Dutch East Indies in f. 1000, 1848-1938.

Source: J.L. van Zanden (et al.) "Government Expenditure in the Netherlands East Indies 1848-1940" (Dataset, Amsterdam: IISH, 2003).

3 The Tariff Law had combined various tariffs into an overarching, central tariff system of a standard 6% rate declared valid for the entire the archipelago, see L.J. van der Waals, *De Indische Invoerrecht* (Helder: De Boer, 1926), 1-2, and Resink, "Inlandsche Staten", 313-314, 334.

During every phase, the colonial government attempted to merge and reshape taxes to enhance equality and minimize differences. As we will see, each series of reforms correlated to both the desire to enlarge the portion of state revenue drawn from direct taxes, the will to unify and centralize revenue collection, and attempts to produce social change. At the time, income taxes were certainly not yet the intricate fiscal instruments they are today⁴, yet they became central to colonial fiscal-administrative policy, leading to an avalanche of tax ordinances for all different population groups, between 1878 and 1935. This chapter shows why and how.

2.1 BICKERING OVER BURDEN: THE FIRST INCOME TAXES, 1878-1900

As states and economies changed and accelerated throughout the early-modern and modern era, so did questions of the role, social responsibility and function of states in relation to taxation and justice administration. Taxes developed from 'princely claims' to the 'price of government services' into complex instruments to coordinate numerous aspects of public life, production, and socio-economic justice and behaviour. Under the influence of eighteenth and nineteenth century political philosophy, taxation ceased to be about merely covering public expenses to carry out basic state activities, and started addressing questions of economic equality and distributive justice, the protection of collective rights, modern citizenship, political power, self-preservation and state responsibility. Adam Smith's 'maxims' of taxation, for instance, induced greater awareness of the importance of keeping taxation in line with the abilities, capacities and expectations of citizens.⁵ Jeremy Bentham and John Stuart Mill were among the first to take into account the influences of taxation on public experiences and enjoyment

4 In 1888, Pierson still described income taxes as "unsuitable to play more than a supplementary role in the tax system." N.G. Pierson, "De Progressieve Inkomstenbelasting", *De Economist* 37 (1888), 745. See also: W. Fritschy, "A History of the Income Tax in the Netherlands", *Revue Belge de Philologie et d'Histoire* 75:4 (1997), 1045-1061: 1046-1047, 1051-1052, 1061; H. Vording and O.I.M. Ydema, "The Rise and Fall of Progressive Income Taxation in The Netherlands", *The British Tax Review* 3 (2007), 255-279: 255-259.

5 These four essential 'maxims' of taxation comprised equality, certainty, convenience and economy. Equality ensured the spread of the tax burden over citizens according their 'ability to pay', tax payment respective of their incomes, wealth, and abilities, "in proportion to the revenue which they respectively would enjoy under the protection of the state." Certainty meant that taxpayers had to be ensured how much, when and how they were to pay taxes, to make tax payment predictable, protect against arbitrariness and outbalance "the power of the tax-gatherer." Convenience ordered that the tax payment procedure was as convenient as possible for the tax payer. Efficiency had to ensure taxes to be levied as economic as possible, to keep the levying costs and tax assessments as low as possible. A. Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations* (Ed. By R.H. Campbell, A.S. Skinner and W.B. Todd; Indianapolis: Liberty Classics, 1981), v, 45, 825-828. See also J.L.M. Gribnau, "Tweehonderd jaar Belastingwetenschap", in H. Vording (ed.), *Tweehonderd jaar Rijksbelastingen* (Den Haag: SDU Uitgevers, 2015), 187-254: 192-193; H.J. Hofstra, *Inleiding tot het Nederlands Belastingrecht* (Deventer: Kluwer, 2002), 76.

rather than material matters, such as prices and economic growth.⁶ As a consequence of these ideas, the role of the state in organizing social relations and protecting citizens expanded, as the tax system became the most crucial economic and political instrument, within which the promotion of fairness became increasingly prioritized.⁷ Of what this 'fairness' comprised, and according to which principles redistributive justice was properly carried out and administrated, has been hotly disputed. The answer depends on changing ideas about societal justice and 'good governance', and can impossibly be provided within the space of this chapter.⁸

Important to realize however, that even though as a colonized space the Indies were not a very fair or equal society, nonetheless, ideas of redistributive justice started infiltrating colonial ideology upon the release of coerced cultivation and increased colonial expansion and governance, producing the political issues of taxation and governance, already well-known in Europe, but new to the colony. The widening differences between various places and islands and between the three defined socio-legal groups, the persistence of coerced labour and the desultory constitution of the colonial tax system, engendered a concern to improve the tax system. The Government Regulation of 1854 promulgated all taxes to be levied by general ordinances to

-
- 6 For Bentham the prime objective of taxation was acquiring revenue to ensure that goods and services were accessible to all to guarantee a decent life standard for all, "while minimizing the pain and evils associated with taxation." Therefore, he claimed that in order to obtain economic growth and personal (human capital) growth in society, incentive structures that encouraged initiative and productivity had to be put in place in the tax structure. J. Bentham, *Supply without Burthen* (London: Printed for J. Debrett, 1795), 93-94; J. Bentham, *A Protest Against Law Taxes* (London: Charing-Cross, 1793). To Mill, taxation was a problem of "equality of sacrifice", which boiled down to "apportioning the contribution of each person towards the expense of government so that he shall feel neither more nor less inconvenience from his share of the payment than every other person experiences from his." Though earlier in his life, Mill saw direct taxes on income as a necessary evil for covering government expenditures, he later argued for the equality of sacrifice, claiming "equal taxation consists not in taking equal proportions from the incomes of individuals, but in taking equal proportions from their enjoyments." Mill and Bentham were the first to take into account the influences of taxation on public feeling and enjoyment rather than material matters such as prices and economic growth, and proposed a concrete program of tax reform. J.S. Mill, "On the General Principles of Taxation (1871)", in P. O'Brien (ed.), *The History of Taxation* (London: Pickering & Chatto, 1999), 274-301: 279. See also T. Dome, "Bentham and J. S. Mill on Tax Reform", *Utilitas* 11:3 (1999), 320-339: 321-322, 337, and R.B.J. Ekelund and D.M. Walker, "J. S. Mill on the Income Tax Exemption and Inheritance Taxes: the Evidence Reconsidered", *History of Political Economy* 28:4 (1996), 559-581: 562, 573, 576-577.
- 7 S. Leviner, "From Deontology to Practical Application: the Vision of a Good Society and the Tax System", *Virginia Tax Review* 26:2 (2006), 405-446: 407, 410-411; Q. Skinner, "The State", in R.E. Goodin and P. Pettit (eds.), *Contemporary Political Philosophy: an Anthology* (Canberra: Blackwell, 1997), 3-26: 9; C. Offe and V. Ronge, "Theses on the Theory of the State", in *ibid.*, 60-65: 61-62; J. Rawls, "Justice as Fairness", in *ibid.*, 187-202: 192-195; R. Nozick, "Distributive Justice", in *ibid.*, 203-246: 211-212.
- 8 See for a concise overview L.B. Murphy and T. Nagel, *The Myth of Ownership: Taxes and Justice* (Oxford: Oxford University Press, 2002).

enhance the system's legal footing.⁹ The imposition of income taxes was considered particularly essential to reconstituting the political-economy and social relationships between colonial state and colonized people throughout Indonesia.

Taxing Europeans and 'Foreign Orientals'

Until 1878, the European population in Indonesia paid few taxes, which, especially when viewed beside the escalating burden on the shoulders of the Javanese, was increasingly seen as unfair. Except for *verponding* (a tax on land or immovable property not used for agricultural purposes; introduced in Batavia in 1800 and in the rest of Java in 1823)¹⁰, they paid a horse tax and transfer rights (levied since 1834; reshaped into an Inheritance and Transfer tax in 1836).¹¹ In 1874, two liberal officials, O. van Rees (who became Minister of Colonies in 1879 and Governor-General in 1884) and J.P. Sprenger van Eijk, at the time 'Head Inspector of Finances' (and Minister of Colonies in 1884-1888), wrote a report in which they proposed to increase taxes for all 'non-indigenous' people by introducing a Personal Tax and 'Patent Law' (*patentrecht*) for Europeans and Foreign Orientals.¹² Both were modelled on taxes existing in the Netherlands, as introduced by I.J.A. Gogel (1765-1821), during the French occupation.¹³ Patent Law (or patent tax), originally a contribution to gain a license was awarded by guilds to trade or exercise a specific profession, was centralized under Gogel in the Netherlands in 1806.¹⁴ In the colony, it was introduced in 1878, and translated as a 2% income tax (but still termed 'Patent Law' to continue familiar nomenclature) paid by all "but those belonging or assimilated to the indigenous population."¹⁵ This was the first form of direct tax on individual and

9 Soebekti, *Some Facets*, 7.

10 In 1886, the *verponding* was unified over the entire archipelago. From 1912 onward property values were determined to be ten times the annual rental value or land revenue, taxed at 0.75%. In 1917, *verponding* was introduced for indigenous people all over the archipelago, with rates of 10% of the annual rental value for buildings, and 1% of the sales value for other lands. In 1924, these rates were lowered to 7.5% and 0.75% to keep them in line with the rates of European *verponding*. See Departement van Binnenlandsch Bestuur, *Handleiding ten Dienste van de Indische bestuursambtenaren op Java en Madoera*, no. 46/F: *Verponding* (Batavia: Kolff & Co, 1922), 30.

11 L. Lancée, *Beknopt Overzicht van het Nederlandsch-Indisch Belastingrecht* (Batavia: Noordhoff-Kolff, 1935), 5.

12 Van Rees was preceded by inspector P.H.B. Motké who died within a year after his arrival in Java in 1871.

13 Vording and Ydema, "The Rise and Fall", 255-259; J.K.T. Postma, *Alexander Gogel (1765-1821): Grondlegger van de Nederlandse Staat* (Hilversum: Uitgeverij Verloren, 2017); De Jong, *Van Batig Slot naar Ereschuld*, 143-145; Lancée, *Beknopt Overzicht*, 5; J. Visser, *Overzicht van het Belastingwezen van Nederlandsch-Indië, in het Bijzonder van Java en Madoera: voor Onderwijs en Praktijk* (Semarang: Van Dorp, 1927), 14.

14 Postma, *Alexander Gogel*, 212-223.

15 Stbl. 1878 n350; Soebekti, *Some Facets*, 20; 28A. J.N. Graafland, *Iets over de Fiscale Wetgeving in Nederlandsch Oost-Indië* ('s Gravenhage: Martinus Nijhoff, 1905), 17.

corporate incomes of European and 'Foreign Orientals.' In practice, only the 'Foreign Orientals' in Java were assessed in the Patent Law.

The Personal Tax, also introduced in the colony in 1878, was basically a wealth tax. Its assessment was based on 'observable indicators of welfare', such as property value, indicated, for instance, by the number of doors and windows of houses, or the quality of furniture, carriages and number of horses in a household.¹⁶ As such, tax officials, armed with detailed assessment rules, visited European and 'Foreign Oriental' households to assess the value (or rental price) of their houses, taxed at 5%, and inventory, taxed at 2%, sometimes by measuring the thickness of curtains and heaviness of chairs to come to a completed tax assessment bill. Moderation in assessment was advised to prevent friction¹⁷, especially in the case of 'Foreign Orientals', many of whom had an important role in local colonial economies. The advice of Minister P.P. van Bosse (in office 1877-1879) was to "keep tax revenues below expectations for the first few years, and let the principles of the new taxes sink in" rather than "causing serious difficulties and resistance because of narrow-mindedness."¹⁸ Such doctrines of moderation were commonly applied, to ensure stable, gradual adaptation and compliance. For this reason, the tax threshold for rental value was determined in consultation with provincial Governors and Residents.¹⁹ Many Residents took this opportunity to attempt to negotiate rates with the Director of Finances for their provinces, which he did not appreciate.²⁰ The Director eventually had no choice but to acknowledge that welfare and income levels varied profoundly throughout the archipelago. He set the standard at f240 for 'rich', f180 for 'middle-ranking' and f120 for 'poorer' Residencies (f 90, f70 and f50 respectively for Foreign Orientals).²¹ Administration and collection of the Personal Tax and Patent Tax was delegated to provincial authorities, for which model tax registers were drafted.²² Firms within the Netherlands

16 Stbl. 1878 n349. In the Netherlands, these personal (wealth) taxes largely derived the taxes as levied in the cities of Holland, and were centralized by Gogel. See W. Fritschy, *De Patriotten en de Financiën van de Bataafse Republiek: Hollands Krediet en de Smalle Marges voor een Nieuw Beleid (1795-1801)* ('s-Gravenhage: Stichting Hollandse Historische Reeks, 1988), 152; T. Pfeil, *Op Gelijke Voet: De Geschiedenis van de Belastingdienst* (Deventer: Kluwer, 2009), 41-50; Postma, *Alexander Gogel*, 215-217.

17 ANRI AS Besl. 30-12-1878 n1, herein: Besl. Invoering van de personele belasting en het patentrecht.'

18 MinKol 1850-1900 3162 Vb. 12-30-1878 n1, herein: MinKol to GG, 8-11-1878.

19 ANRI AS Besl. 30-12-1878 n1, herein: RvI 30-9-1878, DirFin, 5-10-1878, DirFin to GG 28-11-1878.

20 The Governor of West Borneo even proclaimed that he "refused to be held responsible for a political slip-up." See: ANRI AS Besl. 30-12-1878 n1, herein: DirFin to GG 28-11-1878: Bijlagen: 'correspondentie Gewestelijk bestuurshoofden': Res. West Borneo ["Wester-afdeling van Borneo"] to DirFin, 23-9-1878. See also Centraal kantoor voor de statistiek, *Korte Mededelingen no. 15: Enkele Opmerkingen over de Uitkomsten van de Statistiek der Personeele Belasting Gedurende 1929/1936* (Batavia: Landsdrukkerij, 1938), 4-8.

21 ANRI AS Besl. 30-12-1878 n1, herein: DirFin to GG, 5-12-1878, DirFin, 5-10-1878; Stbl. 1878 n352.

22 ANRI AS Besl. 17-4-1879 n27, herein: DirFin to GG, 12-4-1879.

were initially exempted from paying Patent Tax as they were expected to pay taxes in the Netherlands. This caused an increasingly heated debate between the Dutch national and colonial governments, signalling increasing friction over distribution of colonial profits and burdens.²³

The existing horse tax was incorporated into the new Personal Tax at a fee of 6 guilders annually per horse. However, since civil servants needed horses and carriages for their daily jobs, they were exempted, as were government salaries, wages and pensions because, according to contemporary logic, it was considered redundant to tax government salaries deriving from tax revenue.²⁴ Consequently, an overwhelming majority of the European population paid little Personal Tax, and no Patent Tax at all.²⁵ Major limited liability companies, such as the NHM, KPM and *Deli Tabak Maatschappijen* were also exempted, as they were often owned by persons living outside Indonesia (usually in the Netherlands) where its profits were supposedly taxed.²⁶ Nonetheless, both the Personal Tax and Patent Law were ill received among the contemporary European colonial elite. Lively protest against the new taxes, symptomatic of the rising political tensions between metropole and colony, emerged. It was voiced most prominently by N.P. van den Berg (1831-1917), Director of the Javaasche Bank (1873-1889).²⁷ He argued that the colony could no longer be treated as a profitable dependency but had become a state in its own right, and considered the proposed taxes a continuation of exploitative extraction of a colony by a metropole.²⁸ Surely, he argued, the European civil servants, who had carried the administrative burden of the Cultivation System for so long, deserved better than to be overtaxed by a Dutch state that still refused to tax its own subjects properly. Van den Berg even suggested the colony would be better off under British imperial rule than under the exploitative Dutch regime.²⁹ In the Netherlands, these arguments were interpreted as the quintessential grumbles of what was seen as a self-interested, corrupted and greedy colonial elite. The Ministry in The Hague presented the taxes as a true piece of fiscal governance, to guide the new liberal economy and improve colonial socioeconomic and financial health. No longer were Europeans to be favoured. If the colony had indeed become a state in its own right, all had to

23 ANRI AS Besl. 8-4-1878 n43, herein: MinKol to GG, 6-10-1877.

24 Stbl. 1878 n350; ANRI AS Besl. 30-12-1878 n1, herein: DirFin to GG, 27-12-1878, DirFin 17-12-1878; NA MinKol 1850-1900 2961, Vb. 15-2-1877 n22: Concept-ordonnantie.

25 ANRI AS Besl. 30-12-1878 n1, herein: 'Consideratie en Advies', DirFin., 17-12-1878. The lengthy list of exempted persons includes the Director of the Botanical Garden in Buitenzorg, the engineers and supervisors of the Mining Department, bailiffs, sheriffs and judges in the provinces, telegraphists, and many others working in service of the government.

26 Soebekti, *Some Facets*, 21-22; Graafland, *Iets over de Fiscale Wetgeving*, 18-19.

27 De Jong, *Van Batig Slot naar Ereschuld*, 145-149, 234-240.

28 Ibid., 145-148, 166-167, 235-238; N.P. van den Berg, *Mist het Protest Tegen "de Bijdrage" een op Recht en Billijkheid Steunenden Grondslag?: Brief aan den heer F. Alting Mees* (Batavia: G. Kolff, 1878), 7, 13-14, 19-25, 29.

29 Van den Berg, *Mist het Protest*, 14, 20-22.

contribute to it to capacity.³⁰ The colonial opposition managed to delay the introduction of the taxes for some years, but upon the cessation of the *batig slot* (colonial profits) in 1878, both taxes were promptly implemented.³¹

Taxing 'natives'

Simultaneously, the government pursued the updating of the tax system for the indigenous population. The practice as inherited from the VOC, as put by J.S. Furnivall, was one where, "Europeans paid taxes, and the Natives tribute."³² In order to align the burdens carried by the three population groups, all had to pay comparable forms of taxes. By 1870, apart from the land rent levied in Javanese peasants, the indigenous population in Indonesia under Dutch rule paid little or no taxes at all to the Dutch government, except for some consumption taxes and import and export duties.³³ Instead, they 'paid' by performing labour. 'Foreign Orientals' living outside of Java did not pay in the Patent Law. Instead, they paid specific 'head' or 'poll' taxes to their own quarter heads, the *Kapitan Cina*.³⁴ So to summarize: Javanese peasants paid land rent and performed compulsory labour duties, non-agricultural Javanese paid various smaller taxes, 'Foreign Orientals' in Java paid a 'Patent Law' and some head taxes, while 'Foreign Orientals' on the 'Outer Territories' only paid head taxes and indigenous peoples in the 'Outer Territories' paid virtually no income taxes at all.

Hence, to transpose some of the heavy burden imposed in Javanese peasants to the indigenous peoples and 'Foreign Orientals' outside of Java, between 1872 and 1924, the government attempted to reform the land rent in various stages, and started looking at the possibility of imposing new income taxes. In theory, yields in Java were taxed based on the size of land to which peasants held the rights, at 20%, differentiating between dry and wet fields, sub-divided into three classes following the average

30 NA MinKol 1850-1900 3162, Vb. 30-12-1878 n1, herein: MinKol to GG 30-9-1878.

31 NA MinKol 1850-1900, 3006, Vb. 11-7-1877 n3, herein: 'Voordracht aan Koning'; De Jong, *Van Batig Slot naar Ereschuld*, 160, 160-180.

32 Furnivall, *Netherlands India*, 38. Taxation had a different background and meaning in Indonesia. Terminology in use, such as *pajak* / *pajeg* or *upeti* are not the exact same thing as taxation. *Pajak* (from the Javanese *pajeg*), which today in the Indonesian language translates as taxation, was originally only a regular levy in Java on agricultural produce in return for land-lease or ownership to which village elites and ultimately the Javanese emperor's administration and the emperor himself were entitled. *Upeti*, today translated as 'tribute', was a specific practice in which lesser lords paid homage in trade, money or gifts to the Javanese emperor at special occasion such as religious celebrations and festivities. (On Bali, these taxes were used slightly differently. See: Geertz, *Negara*, 67-68, 185-18.) S. Moertono, "Dulu, Kedudukan Wajib Pajak itu Terhormat", *Prisma* 14:4 (1985), 59-62: 60. See also P.B.R. Carey, "Civilization on Loan: The Making of an Upstart Polity: Mataram and its Successors, 1600-1830", *MdAS* 31:3 (1997), 711-734; Boomgaard, *Children*, 23-26; Drakard, *A Kingdom of Words*, 1.

33 See Furnivall, *Netherlands India*, 37-41.

34 Lohanda, *The Kapitan Cina*, 10, 152, 175-177; Lohanda, *Growing Pains*, 42.

yearly production. However, in practice, many officials lacked the tools and were unable to administer assessments, ignored actual yield, and ended up blindly following the presumed size of land entitlements of peasants, skipping the burdensome process of measuring yields.³⁵ But the wealth of peasants depended on more factors than merely the size of their land, and poorer peasants frequently found themselves facing tax assessments they could not afford, especially in times of privation. Lack of central coordination, trained civil servants, a proper cadastral system to enable land surveys and reliable data, further problematized the levying of land rent. Tax rates turned out to be much higher in practice, than the 20% originally intended. As shown by W.R. Hugenholtz, the land rent revisions imposed in 1872 and 1907 brought little improvement. Only in the 1920s did the government undertake a programmed land survey to enable fairer, more systematic assessments. Up until then, bridging the interests of Javanese peasants and European planters while professionalizing the tax administration at the same time, was virtually impossible. Land rent levying was delegated to specially appointed local committees of local indigenous officials and village chiefs who had to assess yields and negotiate assessments with land-holding peasants.³⁶ Village chiefs remained responsible for payment, and negotiated assessments (through a bargaining system called *admodiatie*) with peasants, in ways rather unrelated to the imposed principles and regulations, leading to many injustices in the distribution of taxes among villages and their individual members. It remained an unjust but highly practicable system, which indeed was “complimentary to the administration in that it met the qualification of Adam Smith’s fourth principle in taxation, namely, to collect taxes with the least cost, but at the same time it violated his second principle which is that taxes must be fixed and non-arbitrary.”³⁷ The burden of the land rent remained relatively high, but would perhaps have been higher still, if regulations had been applied properly.³⁸

To include the non-agricultural population in Java in the tax regime, a ‘Company Tax’ had been introduced, which tax originated in Raffles’ ‘house(hold) tax’ (1815) that probably built on the Javanese *pacumpleng* or

35 ANRI AS Besl. 23-10-1879 no3; Hugenholtz *Landrentebelasting*, 34-37, 283-284; Soebekti, “Some Facets”, 12.

36 Hugenholtz, *Landrentebelasting*, 39-40; Fasseur, *Kultuurstelsel*.

37 Soebekti, *Some Facets*, 6.

38 Visser, *Overzicht van het Belastingwezen*, 70-72. Land rent or similar taxes on yield or land came in use on Bali and Lombok (*padjeg* [*pajak*], *upeti* and *tigasana*, all land-based yield taxes. See appendix 4; Stbl. 1904 n275-277 and 1914 n130-132; see also ANRI DepFin 357, herein: DepFin, 5-1-1915: Res. Bali en Lombok to DirFin, 24-8-1914), South and East Borneo (*‘vertieningsbelasting’* or *‘puluhan’*, a tax of 10% on rice yields; See Stbl. 1878 n300-301) and Sulawesi, some of which had known similar cultivation systems as in Java. See also: ANRI AS GB TGA 7889, G. Robinson, *The Dark Side of Paradise: Political Violence in Bali* (Ithaca: Cornell University Press, 1995), 56-58 and Touwen, *Extremes in the Archipelago*, 69.

'door tax.'³⁹ The house tax had been collected largely from urban households (mostly in Batavia) that did not pay land rent, based on their size and wealth.⁴⁰ Through a number of revisions under Dutch colonialism, the house tax was transformed into a tax on non-agricultural livelihood and employment, and was named a "business" or company tax" (*bedrijfsbelasting*) in 1837 and reformed in 1851.⁴¹ It was split into a tax similar to the European *verponding* and a basic tax on the incomes of the inhabitants of these houses.⁴² It delivered up to 1 million guilders annually in 1870, and 1.36 million guilders by 1875.⁴³ As with the land rent, house taxes were levied arbitrarily and disconnected from central regulative standards. In 1875, officials noticed that 38% of the taxable population was assessed at the lowest amount of f1 per year, while average tax assessments in other Residencies varied between f2.76 to 6.60 – too divergent to be explained by economic differences. To solve these discrepancies, in 1878 it was reformed into a slightly more complex 'Company Tax', which taxed all 'non-agricultural' incomes of Javanese and 'Foreign Orientals' in "sufficiently developed" 'Outer Territories'.⁴⁴ Its rate was set at 2% – a rather low rate when compared to the land rent that taxed at 20% – at a minimum of 3 guilders per year from the incomes of adult men, who supposedly represented their families.

Tax registers (*kohieren*) were drafted in which all taxpayers were to be registered including their age, place of residence and the local chief they adhered to. These registers were supposedly maintained according to detailed standards as ordered in the *Compatibility Laws*, issued from 1864 onward, of which all *controleurs* were supposed to have a copy including instructions and prescriptions of how to levy taxes, order the treasury

39 *Pacumpleng* was levied reportedly either at a fixed amount of money per 'door' (cump-leng, 'an opening' in Javanese), or (according to Boomgaard after 1800) rendered as 'yarn-money', tax levied as a skein of cotton per household. Boomgaard, *Children*, 24; Carey, *The Power of Prophecy*, 452. See also KITLV Collectie Kern H 797-[373], 'Stukken betreffende de belastingen in Java over de jaren 1830 to 1914' (1922), pp. 12-13.

40 ANRI AS Besl. 7-1-1878 n14. The rate for Javanese was between f1 to 5, and for 'Foreign Orientals' up to f20.

41 Stbl. 1837 n26 and 1851 n97; B. ten Bruggen Cate, *De Belasting op het Bedrijf in Nederlandsch-Indië* (Batavia: Kolff & Co, 1898).

42 See: Stbl. 1818 n14, 1819 n5 and 29, 1824 n47, 1836 n26 (here the term 'house tax' was replaced with 'Company Tax'), and 1851 n97; Lancée, *Beknopt Overzicht*, 125-128; Departement van Binnenlandsch Bestuur, *Handleiding 46/F: Verponding* (Batavia: Kolff & Co, 1922), 30; CtHBNI, *Vierde Verslag van de Commissie tot Herziening van het Belastingstelsel in Nederlandsch-Indië* (Weltevreden: 's Landsdrukkerij, 1925), 51.

43 NA MinKol 1850-1900 3006, Vb. 11-7-1877 n3, herein: 'Voordracht aan koning.'

44 Stbl. 1878 n86 and 87. The population of Batavia was exempted from the 1851 regulation until 1860 as the indigenous non-agricultural population paid a retail trade tax, while the Chinese of Batavia were expected to pay in the Chinese head tax (Lohanda, *The Kapitan Cina*, 177). The 1878 regulation covered the Residencies of 1. 'Sumatra's West Coast' 2. 'Sumatra's East Coast', 3. Sulawesi, 4. Bengkulu, 5. Lampung, 6. Palembang, 7. South and East Borneo, 8. West Borneo, 9. Ambon, 10. Aceh, and 11. Bangka and Biliton.

and maintain proper accountancy.⁴⁵ Every act was guided and legalized by regulations, every penny had to be formally accounted for, and precise forms of registration in tables, graphs, summaries and maps were at the heart of the colonial power exercise.⁴⁶ They supposedly enabled colonial officials to shape and alter facts to create governable and taxable subjects and “improve their human condition.”⁴⁷ The notion of a quantifiable and agreeable colonial population in itself (rather than diversified heterogeneous groups), for instance, was impossible without statistical recreation.⁴⁸ But filling tables with reliable data often depended on slightly less conventional techniques. The taxable age, for instance, was determined by the registered date of birth, which in practice was not always known. Therefore, a ‘Civil Governor’ on Timor used the following method:

“A small rope is stretched from nipple to nipple around the back, and when the boy’s head fits through the circle of this rope, he is considered of taxable age. If not, he is given another year so his chest can grow wider and stronger. Of all methods, this one never failed.”⁴⁹

Such creativity, as will be demonstrated more extensively in the following chapters, was a determinant in the successful assessing and levying of taxes.

Initially, Director of *Binnenlands Bestuur* C. Bosscher (in office 1875-1876) contemplated making the rate progressive, to tax higher incomes more heavily, but both the Governor General J.W. van Lansberge (1875-1881) and Director of Finances L.J.J. Michielsen (in office 1877-1883) claimed that the “Eastern societies” were too “underdeveloped” for such complexity.⁵⁰ These sorts of arguments, upholding the ‘ungreediness’ of the indigenous civilization for fairer principles of taxation, were often deployed to mask the incapacity of the government to maintain the administrative complexities this involved. In addition, the incomes of clergymen, teachers and the

45 See for instance Anonymous, *Voorschriften Betreffende de Comptabiliteit in Nederlandsch-Indië* (Batavia: Landsdrukkerij, 1887) and D. Brakel, *Het Administratief, het Geldelijk en het Materieel Beheer in Nederlandsch-Indië* (3 vols.; Bandoeng, 1912-1913).

46 T. Rowse, “The Statistical Table as Colonial Knowledge”, *Itinerario* 41:1 (2017), 51-73: 52, 68.

47 Scott, *Seeing Like a State*, 88.

48 Rowse, “The Statistical Table as Colonial Knowledge”, 51-52.

49 C.L., “Bepaling van Belastingplichtigheid”, *TBB* 44 (1913), 146-147: 146-147. This story is also found in Reys, *De Inkomstenbelasting der Inlanders*, 76-77. Reys’ own observations relate deeply to experiences of what he significantly calls “powerlessness” against the “unwillingness of joint people and their chiefs” and the “impossibility of acquiring reliable data for the assessment.” This is symbolic of the frustrations of officials over various methods of evasion, which indeed included the categorizing of young men as yet untaxable, underage boys by local family chiefs in reply to the connection between enumeration and compulsory labour and tax liability. See Nitisastro, *Population Trends*, 52.

50 ANRI AS Besl. 1-7-1878 n14, herein: DirFin to GG, 27-12-1878. See also (in *ibid.*), MinKol to GG, 8-11-1878 and RvI 5-12-1878.

indigenous aristocracy were exempted, presumably for political reasons, as these were the people who held some sway over the mentality and behaviour of local populations. Furthermore, to ensure the zealous cooperation of indigenous chiefs in the maximal assessment and payment of this tax, they were awarded an 8% 'collectors wage.' Until 1905, 'collectors wages' were also awarded to (Indo-)European officials on the Outer Islands, attributing a handsome extra to their incomes.⁵¹ Such wages were in fact a continuation of the 'cultivation percentages' of before, keeping alive older practices of patrimonialism and corruption.

Deployed at the same time as the Patent and Personal Tax, the Company Tax was supposed to close the fiscal gap between ethnicities. But administrative incapacity "to fully apprehend the income of every taxpayer"⁵², as argued by Van Lansberge, set the conditions for the following decades and provided little of a substantial basis to redistribute the tax burden. With the first act finished, all Europeans, the indigenous populations of Java, and part of the 'Foreign Orientals' in the Outer Islands were now subjected to income taxes of some sort. But the design of all of these taxes seemed to have been driven largely by pragmatic choices, while important questions of justice and equality had remained unanswered. The tax system remained deeply unfair towards Java's agricultural population.

The 1878 tax reforms had included a great new number of subjects in the archipelago making direct contributions to the state, but in absolute terms, these contributions constituted only a marginal share of the governments' balance in the years following their introduction (see table 2.1). Coerced, unpaid labour kept carrying the brunt of the fiscal burden. In the 1860s, a head start had been made, with the abolishment of forced cultivation but the final cultivation services were only terminated in 1919. *Corvée* services remained in use until the end of the colony, even though the Government Regulation of 1854 had already stipulated their "gradual abolishment." This was caused by various factors to be discussed in the next three chapters, but what is important to realize here, is that the levying of coerced labour into monetary taxes was among the government's main ambitions. As summarized in 1905 by Director of Finance N.J. Struick du Moulin (in office 1905-1906), the government "no longer required labour, but money."⁵³ Rapid policy change however, encumbered stable reduction policy. For example, after Governor-General J.P. van Limburg Stirum (in office 1916-1921) had prohibited use of *corvée* services for the construction of paved traffic roads in 1919, a few years later they were reinstated by the more conservative Dirk

51 Stbl. 1905 n277.

52 ANRI AS Besl. 1-7-1878 n14, herein: 'Besl. bepaling dat bedrijfsbelasting wordt gebracht tot werking (nieuwe regeling betr. bedrijfsbelasting)', Kabinet besl. n14: GG to HGB.

53 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: DirFin to GG, 14-12-1905'.

Fock (in office 1921-1926).⁵⁴ Van Limburg Stirum believed *corvée* services hampered economic development while Fock thought they were essential to maximize the utility of labour and production. Both argued their policies would help to improve society to the benefit of colonizer and colonized, but through opposite means. So, the delay in fully replacing *corvée* with monetary tax was also caused by continuous disputes over policy within both the Dutch national and colonial governments and continuous policy changes, depending on who was in charge.

Table 2.1. Government revenue from various taxes compared to coffee revenue and total government revenue, 1879-1883.⁵⁵

	Personal Tax	Patent Law	Land rent	Company Taxes	Coffee revenue	Total government revenue
1879	683	702	1,428	2,400	60,347	144,127
1880	760	592	1,525	2,591	55,973	148,260
1881	716	640	1,616	2,652	57,829	139,418
1882	743	682	1,617	2,652	47,050	132,591
1883	725	792	1,540	2,645	36,596	143,587

In order to reduce the use of *corvée*, regulations were adopted that allowed those who performed *corvée* labour to ‘buy off’ (*afkopen*) their services. This meant that a small monetary payment was made instead of performing a day of service (usually at one guilder per day). In many regions, this was the first step in transforming coerced labour into monetary taxes. Yet, even though in many places *corvée* was considered a “humiliating practice”⁵⁶, buying off remained unpopular among people who had more time than money, and chiefs were not keen on giving up the prestige attached to their entitlement to labour. Meanwhile, there was an increase in the amount of labour services levied, in the newly conquered ‘Outer Territories’. As we shall see in the following chapters, these territories were structurally subjected to labour service regulations copied from the earliest colonized regions, such as Java and West Sumatra.⁵⁷ Therefore, the government actively started replacing *corvée* services with ‘head’ or ‘capitation taxes’ (*hoofdengelden*), as already paid by the Chinese population in various cities,

54 W. Middendorp, *Twee Achterlijke Arbeidssystemen voor Inboorlingen in Nederlandsch Oost-Indië: (Heerendienst en Poenale Sanctie)* (Haarlem: Tjeenk Willink, 1929), 29-30.

55 J.L. van Zanden (et al.) “Government revenue in the Netherlands East Indies 1848-1940” (Dataset, Amsterdam: IISH, 2003).

56 Coolhaas, *Controleur B.B.*, 228.

57 Brunner, *De Unificatie*, 10-12.

usually a fixed rate of one guilder per person per year.⁵⁸ The first central head tax for ‘inlanders’ was imposed in Java in 1882. Intended to curtail the use of labour services and promote payment of monetary taxes, head taxes were slowly normalized as the standard form of annually fixed direct tax for “inlanders liable for corvée” across the archipelago (see appendix 4).⁵⁹ Chapters 3, 4 and 5 will examine to what extent this transformation was successful, and what specific problems occurred in the process.

Head and company taxes were levied by indigenous chiefs in the service of the government. Its rates varied widely, ranging from 1 guilder per annum in Billiton in 1918⁶⁰, to 6.50 guilders in North Sulawesi in 1897⁶¹, inevitably following the huge diversification of socio-economic conditions and developments crossing the archipelago. While rates were fixed in the most of the archipelago, in Palembang, Lampung, Billiton and West and Southeast Borneo (in 1877-1879), the head tax was levied as a percentage of income, like the Company Tax in Java.⁶² In some regions, such as Bali and the majority of Borneo, instead of head or company taxes, land taxes (generally set at 10% tax of the yield) were imposed. This generated a highly diversified tax regime of numerous distinct head, company and land taxes, paid at different rates, in different ways and according to different principles.

2.2 EXPANSION AND REFORM, 1900-1914

As an increasing number of people in the archipelago became subject to direct monetary taxes, following the expansion of the state, new questions arose about managing larger groups of taxpayers and redistributing the burden. Between 1895 and 1914, a series of tax reforms were passed and resulted, at least on paper, in a consolidated tax regime encompassing the whole of Indonesia.

58 Across colonial world, such fixed head taxes were in use. In Portuguese Africa, as exemplified by Havik, the principle form of direct taxation, the ‘hut or poll tax’, was uniformly applied to indigenous adult males at fixed rates, regardless of their income. P.J. Havik, “Colonial Administration, Public Accounts and Fiscal Extraction: Policies and Revenues in Portuguese Africa (1900-1960)”, *African Economic History* 41 (2013), 159-221: 185.

59 See Stbl. 1914 n313-316. Regulations for buying off corvée were expanded in 1919 for Bali, Lombok, Lampung, East Sumatra, Aceh, the whole of Borneo and Sulawesi, Ambon and Timor. See ANRI AS GB TGA 7853, herein: Besl. 7-7-1919; Stbl 1918 n772.

60 ANRI AS GB TGA 7853, herein: BGS 11-10-1918, advies AS no 43A, ‘Invoering van een hoofdgeld op het eiland Biliton’, and BGS 9-8-1918: RvI 9-7-1918, DirBB to GG, 22-7-1918, ‘Voorstel Ass-Res Biliton om de HD in zijn gewest af te schaffen en daarvoor in de plaats te stellen eene belasting onder den naam “afkoopgeld van heerendiensten”’, Ass-Res Biliton to GG, 1-12-1917 and DirBB to GG, 13-6-1918.

61 Stbl. 1897 n13;

62 Stbl. 1877 n197, 1878 n301, 1879 n167 and 377 and 1895 n295.

Establishing equity or favouring finance?

Financially, the head taxes for the indigenous population were of little value. Of much greater importance were the income taxes for Europeans. But the extravagant profits in the tobacco, mining and sugar industries rapidly rose out of the scope of the low rates of the Patent Tax, which taxed both the corporate profits of large sugar corporations and the much smaller personal incomes of European individuals. The European community was far from homogenous and comprised rich sugar planters, shareholders and industrialists, but also poorer civil servants, day labourers and soldiers, whose incomes differed profoundly according to the region, so taxing these incomes in the same way as corporate profits made little sense.⁶³ Except for in the Patent Tax, the profits of European industry were taxed indirectly through the import and export duty regime. Therefore, a series of special excise duties and 'product taxes' on oil, sugar and other valuable commodities were launched on an ad-hoc base to tax corporate profits to a larger extent, between the mid-1890s and 1905.⁶⁴ But these taxes were considered insufficiently sophisticated to justify reshuffling the burden, as they also effected consumer prices. To justly tax industrial profits, a structural reform of the income tax system for Europeans became inevitable.

63 The Resident of Surabaya, for instance, reported in 1878 that every guilder taxed from poorer Europeans in his province would needed to be taken from their daily needs, as a daily meal of some rice, sambal and a small piece of meat [...] and the bare minimum of clothing" was all they had. ANRI AS Besl. 30-12-1878 n1, herein: Res. Surabaya to DirFin, 25-10-1878.

64 Stbl. 1906 n250-251; Visser, *Overzicht van het Belastingwezen*, 48; Brunner, *De Unificatie*, 8-9.

Table 2.2. Tax rates in the income tax of 1908 for Europeans.⁶⁵

Level of annual income in guilders guild		Amount of tax to be paid annually in guilders
From	To	
0	900	0
900	960	1.50
960	1,020	3
1,020	1,080	4.50
1,080	1,140	6
1,140	1,200	7.50
1,200	1,260	9.15
1,260	1,320	10.80
1,320	1,380	12.45
1,380	1,440	14.10
1,440	1,500	15.90
1,500	1,560	17.70
1,560	1,620	19.50
1,620	1,680	21.30
1,680	1,750	23.10
1,750	1,800	25.05
1,800	1,860	27
1,860	1,920	28.95
1,920	1,980	30.90
1,980	2,040	32.85
2,040	2,100	34.80
2,100	3,600	36.75
3,600	5,400	89.25
5,400	7,200	156.75
7,200	12,000	228.75
12,000	+	+5 per 100 guilders of income

Table 2.3. Tax rates in the 'Company Tax' of 1907 for the indigenous people and 'Foreign Orientals'.⁶⁶

Level of annual income in guilders guild		Amount of tax to be paid annually in guilders
From	To	
0	50	0
50	60	0.72
60	70	0.96
70	80	1.20
80	90	1.44
90	100	1.68
100	110	1.98
110	120	2.28
120	130	2.58
130	140	2.88
140	150	3.18
150	160	3.48
160	170	4.08
170	180	4.38
180	190	4.68
190	200	5.04
200	210	5.40
210	220	5.76
220	230	6.12
230	240	6.48
240	250	7.20
250	260	6.84
260	270	7.20
	[...]	
620	630	27.72
630	+	4.5%

Note that at an income of 900 guilders, Europeans paid 1.50 guilders tax, while indigenous peoples and 'Foreign Orientals' paid ($4.5\% \times 900 =$) 40.50 guilders.

65 Stbl. 1908 n298, p.9. The progressivity hence rose from 0,17% tax at a rate of 900 guilders, to about 3,71% at the top rate of 12,000 guilders income.

66 Stbl. 1907 n182.

In 1905, the Ministry of Colonies requested N.G. Pierson, former Dutch Minister of Finance (1891-1894 and 1897-1901), economics professor and banker, to design a new income tax. Pierson had had a leading role in the design of incomes taxes in the Netherlands in 1893, and as a liberal he had vividly supported the conversion of the Cultivation System to system of free trade.⁶⁷ Together with the Groningen Law professor C.D. Segers, he drafted an 'income tax for Europeans', which was introduced in 1908 to replace the Patent Tax.⁶⁸ This was an annual tax on incomes above 900 guilders, the rate set at 1.50 guilders, climbing with mild progressivity (see table 2.2).⁶⁹ Civil servants were no longer exempted.⁷⁰ Additionally, a 4% 'excess profit tax' was introduced to supplement the taxation of the profits of joint stock companies and prevent them from withholding or deducing profits to avoid tax payment. 'Excess profit' was calculated based on the relationship between distributed profit and the amount of paid-up capital; an 8% tax was levied over the amount of net profits that exceeded 5% of this amount.⁷¹ But determining the amount of paid-up capital was a difficult and bothersome process which often resulted in rigid, time-consuming negotiations between officials and corporations.⁷² In 1913, the 8% tax over excess profit was complemented with a 4% tax over the full amount of net profits (in 1920 these rates were raised to respectively 10 and 6% under the unified income tax). Additionally, a proportional 'extra profit tax' (*extrawinstbelasting*) was introduced. This taxed net profits, exceeding 10% of paid up

67 See M. Kuitenbrouwer, "N.G. Pierson en de Koloniale Politiek, 1860-1909", *Tijdschrift voor Geschiedenis* 94:1 (1981), 1-28: 3-3-17.

68 See: NA MinKol 1901-1953 OV 470, Vb. 22-6-1907 n41, herein: Part 1: 'Algemeen Progressieve Inkomstenbelasting: de Minister van Koloniën vraagt advies aan Prof. mr. C.D. Segers te Groningen (tevens MinFin), bijgestaan door DirFin H.J.M. Bouwmann', various attachments, and Part 2b: 'Korte aantekeningen Pierson op Segers antwoord op zijn eerste nota/advies Pierson 2'. See for the introduction of income taxes in the Netherlands by Pierson: Vording and Ydema, "The Rise and Fall", 252-264; Fritschy, *A History of the Income Tax*, 1052-1058; C. Smit, *Omwille der Billijkheid: de Strijd over de Invoering van de Inkomstenbelasting in Nederland* (Amsterdam: Wereldbibliotheek, 2002); G. Meijer, "The Contribution of the 'Dutch School' in Public Finance to the Theory of Personal Income Taxation (1870-1920)", *European Journal of Law and Economics* 10:2 (2000), 161.

69 Stbl. 1908n298; Reys, *De Inkomstenbelasting der Inlanders*, 12-45.

70 Ibid., 50-51.

71 Taselaar, *De Nederlandse Koloniale Lobby*, 223.

72 M.W.F. Treub, *Nota van Mr. M. W. F. Treub, Voorzitter van den Ondernemersraad voor Nederlandsch-Indië, over de Inkomstenbelasting, de Extrawinstbelasting en de Overwinstbelasting van Naamloze Vennootschappen, de Productenbelastingen en de Uitvoerrechten op Producten* ('s-Gravenhage: Mouton & Co, 1922), 1. Taselaar, *De Nederlandse Koloniale Lobby*, 223-224. For larger companies, capital demonstration (*kapitaalsaantoning*), was usually dealt with by specially appointed committees that specifically were designated for this job, but the numerous smaller companies fell directly under the responsibility of the ordinary income tax committees.

capital, progressively up to 12%.⁷³ These profit taxes replaced the product taxes. Assessments of expected profits were drafted at the beginning of the year based on preceding profits.⁷⁴ World War I caused a sharp increase in the demand for many colonial export products, such as oil and rubber, but also depressed government spending. Critical progressive-liberal Dutch parliamentarians such as H.P. Marchant (1869-1956) argued that larger companies, especially those producing rubber, oil and other highly-demanded products still profited massively from the relatively low colonial tax rates and free access to colonial resources while the metropolitan and colonial states paid for defending their interests.⁷⁵ Supported by Leiden professor and publicist D. van Blom (1877-1938), he proposed to further increase profit taxes to spare smaller businesses and increase taxes and duties for large corporations.⁷⁶ Finding parliament in agreement, their plea induced the slow replacement of duties with more specific product taxes.⁷⁷ Additionally, 'War Profit Taxes' were introduced in both the Netherlands (1916) and the Indies (in 1917).⁷⁸ The latter was levied retroactively from 1914. Because of the economic hardship of the post-World War I recession, only a small proportion of its assessments was actually collected.

The incipient taxation of both individual and corporate European incomes seemed to provide for a more equitable tax regime, but the indigenous population of Java still carried the brunt of the colonial burden, largely by performing services. Tax reforms always brought the risk of revenue drops, and by and large in the colonial state the quest for financial benefit seemed to outweigh the call for fiscal justice.⁷⁹ Given the severe limitations of the tax administration at the time, Governor-General Van Heutsz believed that imposing taxes similar to the progressive income tax for Europeans required "little effort on paper", but in practice would be impossible, considering how the assessment was determined under the circumstances at the time. Whoever thought it was possible, he asserted,

73 8% extra profit tax had to be paid over the share of profit that exceeded 25% of paid-up capital, 10% over the share that exceeded 50% and 12% over the share that exceeded 100%. See: H.J. van Brink, "Overzicht van de Onlangs tot Stand Gekomen Herziening en Uitbreiding van de Belastingen in Nederlandsch Indië", *De Economist* 70 (1921), 535: 14-15.

74 Lancée, *Beknopt Overzicht*, 10; CtHBNI, *Eerste Verslag van de Commissie tot Herziening van het Belastingstelsel in Nederlandsch-Indië*, (Wetevreden: 's Landsdrukkerij, 1923), 16-17.

75 Handelingen Tweede Kamer, [vergaderjaar] 1916-1917, 82^e vergadering, 14-3-1917, herein: H.P. Marchant, p. 2033. See also H.P. Marchant, *Arm of Rijk?* (Offprint from: *Vragen des Tijds*; S.l.: s.n, 1914); D. Blom, "Uitvoerrechten voor Indie?", *Quarterly Review of The Royal Netherlands Economic Association* 66:1 (1917), 529-537: 532-533.

76 Handelingen Tweede Kamer, 1916-1917, 82^e vergadering, 14-3-1917, herein: H.P. Marchant p. 2033; Blom, *Uitvoerrechten voor Indie?*, 534.

77 T. Ligthart, "Uitvoerrechten voor Ned.-Indië", *Economisch-Statistische Berichten* 4:202 (1919), 1032.

78 H.J. Nieboer, *De Wet op de Oorlogswinstbelasting 1916* ('s-Gravenhage: Nijhoff, 1916), 1-4.

79 De Leeuw, *Hoofdlijnen van het Belastingstelsel in Ned.-Indië*, 8-9, 12-13.

"grossly misunderstands the capacity of our government in those areas."⁸⁰ Still, the accelerating ideas about colonial responsibility and benevolence provided by ethical Dutch colonialism that were launched around 1900, enhanced the call to replace the rather blunt, unfair head taxes and its fixed rates with progressive Company Taxes.⁸¹ These were to be levied in similar fashion for 'inlanders' and 'Foreign Orientals.' In 1907, the disparate systems of company and head taxes imposed on these groups were integrated into a unified, somewhat inelegantly termed, 'tax on company and other incomes' (*belasting op de bedrijfs- en andere inkomsten*) both in Java and a selection of the 'Outer Territories.'⁸² This tax announced the first step towards fiscal unification. As before, only men were held to be taxable and were responsible for the payment of the tax on their family members, unmarried women were exempted while 'non-indigenous' and 'non-agricultural' *inlanders* were treated as 'Foreign Orientals.'⁸³ Moreover, like the European income tax of 1908, the 1907-Company Tax assessed incomes from any form of profession, trade and capital, at gradually progressively climbing rates (see table 2.3).

The tax ritual

This new Company Tax enabled more routinized taxation, requiring more uniform and systematized levying practices. Assessments took place at the beginning of the first quarter of the year, carried out by local tax committees consisting of a number of local, indigenous officials under the supervision of a district chief and a European administrator, usually a *controleur*, who functioned as tax collector and manager of the local treasury. *Controleurs* maintained an extensive 'compatibility' according to model registers as ordered by the *Compatibility Law* of 1864 (revised in 1880, 1903, 1917 and 1925).⁸⁴ They were the districts' chief accountants, tax administrators and collectors and judges. The tax committees had to investigate all individual incomes, usually based on the incomes of the preceding years, to determine and communicate assessments to the taxpayers, after which taxpayers were allowed to appeal in specially organized tax gatherings. An enlightening excerpt from an article by *controleur* G.L. Tichelman offers a peek into how these gatherings worked. In the article, he describes his experiences of orga-

80 ANRI DepFin 347, herein: Extract besl. GG, 9-3-1906.

81 ANRI DepFin 347, herein: Extract besl. GG, 9-3-1906.

82 Stbl. 1907 n182 and 183.

83 The ordinance (Stbl. 1907 n183) sums up a number of specificities and exemptions, but basically all those 'inlanders' that were directly subjects to the government (so not to an indirectly ruling chief in a self-governing authority) were considered to be taxable in the Company Tax. It was levied on Aceh, South New Guinee, East Sumatra, Menado, Riau, West and South and East Borneo, and some districts of Bali and Lombok (see table 3.6).

84 The *Compatibility Law* of 1864 also awarded the Dutch parliament direct control over colonial profits. See De Jong, *Van Batig Slot naar Ereschuld*, 31, 80-83, 116-117, 267-275; Stbl. 1864 n106, 1880 n116, 1903 n315, 1917 n275 and 521 and 1925 n328 and 448.

nizing 'tax gatherings' in Northern Sumatra in the 1930s. Boating around lake Toba (see figure 2.1), he visits villages together with the local *raja* (ruler) and his *mantri* (ministers) (see figure 2.2), to levy and collect taxes in gatherings at which the taxpaying population is given the opportunity to object. He emphasizes how in the absence of reliable data on the taxpayers' incomes, in order "to apply a sense of justice, credulity and benevolence", the colonial tax payers pay "in accordance to their levels of welfare, to be gauged by observable clues."⁸⁵ "All behave in accordance to this knowledge", Tichelman continues,

"anon, they will come forward and sketch in detail their scantiness of incomes and weakness of limbs, tell of diseases, calamities and hardships that have made it difficult, if not impossible, to scrape together the necessary essential daily needs, discoursing to the commission in order to be exempted from paying tax. [...] The gathered crowd, squatting in front of the table in the sunlit field, creates the impression of abject poverty. Nowhere has one seen as many togs as botched and torn as here. 'Tax attire', the mantri calls it. [...]"

Then, a little man appears at the table, opening a ragged jacket to show an impressive cobbler's chest. This chest will be the topic of his prolonged plea, dwelling upon the drawbacks of cobbler's chests at large and of his, in particular, in the performance of labour. The 'bigwigs' listen with increasing attention, and, as it appears, vivid agreement. Barely has the last word on the cobbler's chest been spoken, when the Authority taps his pencil on the table, permitting the commission to reduce the assessment by 25 cents. "Wah", sighs the squatting crowd, their belief in the drawback of a cobbler's chest suddenly turned into a conviction of its advantages. But the little man does not leave, and with a smile frolicking around his mouth he turns around to the bigwigs of the commission, showing an immense hunchback. Before the man can start pleading about the drawbacks of hunchbacks at large and his in particular, the Raja gives his judgement. And satisfied, having received a total reduction of 50 cents, the man disappears."

Next, a young man limps forward, exhibiting the most broken impression. Groaning and squirming, he laments his excruciating rheumatism, that mutated his once so vigorous body to the repugnant corpse that has dragged itself in front of the commission, and never ever again being able to taste the joy of labour, he asks for complete remission [...] But the Raja knows the lad, and knows he has a sharp mind but a vile heart. Just a few days before, he strolled the streets, straight-up, strumming sweet songs on his string instrument. [...] The Raja, with a disapproving look on his face, winks to the 'mantri blaasting', exclaiming:

--- "Double the assessment of this person!"

--- "Mercy", the hapless youngster screams, writhing and convulsing, but the commission remains untouched.

--- "Triple the assessment of this barnstormer!", the Raja says laconically.

85 G.L. Tichelman, "Bataksche Belastingbelevnissen", *IG* 60:1 (1938), 135-141: 136.

--- "Stop it, enough, your honour, I confess! I confess to misleading this commission that excels in its exquisite wisdom! I am but mere dust under your magnificent feet."

And escorted by the cheerful jeers of his fellow villagers, and a hail of suggestions and comments about the flaws in his performance, the lad quickly retreats. [...]

A seemingly aged person squats in front of the commission. [...] His wretchedness is shown by a filthy rag covering his body. Truly, every sign of visible welfare is absent [...] yet, the complainer is the area's wealthiest person, owning a large acreage of land and an impressive livestock, and he has eight women. Still, it is this double quartet of women that makes the core of his complaint [...] as they "drain his larder, while providing poor compensation." The embittered man dwells on age and absence of all forms of charm in his life companions. [...] The audience listens attentively and amused, but The Raja [...] knows the man is seriously deceiving the commission [...] and the first minister loses his temper and enlightens the commission of how this 'lamentable' person has at least two youthful and apparently 'highly attractive creatures' among the eight consorts. Not a penny is reduced from the assessment. (Murmuring of pleased assent from the crowd). [...]”⁸⁶



Figure 2.1. Tax-collection tour with controleur G.L. Tichelman (in the centre) and Indonesian civil servants across Lake Toba, 1930s.

Source: UBL KITLV A190, 83822.

86 Tichelman, "Bataksche Belastingbelevenissen", 135-141. Translated, summarized and edited by the author.



Figure 2.2. Tax-collection gathering with G.L. Tichelman (third from the left), an indigenous raja (presumably fifth from the left) and various mantri, Indonesian civil servants and the taxpaying crowd in the background, around Lake Toba, 1930s.

Source: UBL KITLV A190, 83824.

Tichelman portrays the business of taxpayment in a rather frivolous tone and the taxpayers as a bit clownish; what to him must have been an entertaining afternoon of tax evasion might have been serious business to the taxpayers. More importantly, he illustrates how tax practices were governed, not by laws and *kohieren* (tax registers) “weighty paperwork”, as he calls it⁸⁷, but by the negotiating skills of taxpayers and their chiefs. Of crucial importance for the taxpayers was Tichelman’s presence. He represented the supreme authority of the colonial state. Negotiating with their chiefs in front of him must have provided taxpayers an opportunity to secure lower assessments and protection against their chiefs’ fiscal appetite. Consolidating their agreements on signed and stamped tax forms or bills, provided evidence. As mentioned in the prologue, tax forms demonstrate how office realities and field rituals conjoined into a hybrid tax practice in which the rich instruments of state and society were joined together and were used both ways.

These assessment bills were maintained throughout the year in terms (see figures 2.3 and 2.4), and once the assessment was final after the tax gathering, copies (receipts) of these were awarded to the taxpayers. A significant proportion of the assessment seems to have consisted of *opcenten* or surtaxes (as in the Netherlands, municipalities were allowed to levy

87 Tichelman, “Bataksche Belastingbelevenissen”, 136.

surtaxes, an extra percentage of tax to the benefit of local treasuries).⁸⁸ The tax ordinance is explained on the back of each form and is bilingual. In many regions, they were also used as travel passes and proof of identification to impede avoidance of payment.⁸⁹ Assessed taxpayers located outside their registered place of residence and unable to show an assessment bill, were punishable with a fine of 15 guilders (in 1914).⁹⁰ Keeping track of all taxpayers was impossible; many people were reported to 'wander' the forests, evading tax assessments by moving between places of residence. Some local administrators became so eager to catch these 'wanderers', that in one case in West Sumatra, a person was convicted of not being able to show his tax receipt, while in fact he had not yet been assessed.⁹¹ The conviction was revoked by the Council for Justice in Padang, necessitating yet another change in the ordinance.⁹²

Many people in the colony were illiterate, and creative ways of communicating tax assessments came into use. A governor of Flores designed a system of corresponding receipts with practical symbols to clarify the assessments. As can be seen on figure 2.5, the receipts represented the amount of tax to be paid, to be cut into the bill with a special machine, so that each and every one could verify his assessment. An assessment of 2.95 or 3.05 guilders was rounded off to 3 guilders, for simplicity's sake.⁹³ The Resident of Ternate used a different mechanism, awarding assessment bills and receipts printed on the same piece of paper, with the amount of tax to be paid represented by circles. By ingenuously drawing lines on this paper and then separating the bill from the receipts, both the bill and receipt corresponded to each other, so that the taxpayers always had proof of payment to prevent double assessments or 'jobbery' by indigenous chiefs (see figure 2.7).⁹⁴

Tools to tax

Assessments were based on reported income, but assessing these incomes remained problematic, and not only in the case of indigenous people. As acknowledged by Resident J. Hofland of Batavia (in office 1906-1907), "correctly assessing the incomes of 'inlanders' and 'Foreign Orientals' [...] was a difficult task [...] but indisputably assessing the incomes of Euro-

88 Pierson, *De Progressieve Inkomstenbelasting*, 745.

89 Paradoxically, non- or late payment was sometimes punished by imposing coerced labour, which was among the many reasons why use of *corvée* prevailed.

90 Stbl. 1914 n130, art. 11-13.

91 In Burma, head tax receipts were also used as a form of personal identification for the same purpose by the French. See Scott, *The Moral Economy*, 108-109.

92 ANRI AS Besl. 23-8-1916 n35, herein: DirFin to GG, 26-4-1916.

93 B. van Suchtelen, "Een Controlesysteem op Belastinggebied voor Analphabeten (Voor Streken Waar Individuele Belastingaanslag Wordt Toegepast)", *TBB* 44 (1913), 117-129: 117, 123.

94 W. Frijling, "Een Controle Middel op Belastinginning", *TBB* 48 (1915), 67-70.

peans was equally utopic.”⁹⁵ Around the same time, a civil servant wrote to a Dutch newspaper that even “an approximate assessment of the incomes of taxpayers was impossible” and that “assessments in the Company Tax in Java and Madura were carried out blindly.”

Aⁿ. SOERAT AANSLAG BAGI ORANG YANG WAJIB MEMBAJAR PADJAK YANG TINGGAL DITANAH INI DAN JANG PENGHASILANNYA DALAM SETAHUN LEBIH DARI f 1 200.—

PADJAK PENGHASILAN NEGERI DAN BIA KRISIS DARI PADA PENGHASILAN.

GEMEENTE/KABUPATEN Djakarta TAHUN PADJAK 1933
GEWEST/PROVINCIE Djakarta KANTOR TEMPAT MEMBAJAR Djakarta

NAMA JANG WAJIB MEMBAJAR PADJAK: Handjah
Sulphandern: Sml. School No. 12 Djakarta

DIBERIKAN TANGGAL 22/30 Juni 1933 No. 5381 KOHIER

Anslag padjak penghasilan tentang pokoknya centek setahen penoeh dihitteong loem
menderoet penghasilan bersih jang besarna 1 9 80
..... Opoenten 2 7 20
Anslag bia krisis dari pada penghasilan 3 19 -
Djoemlah anslag 4 19 -
Pokoknja dan opoenten dari pada pokoknja dikoeurangi hingga f

HARI BAJARAN PADJAK: Samygd 16 dari bulan Juni - Desember 1933.

Hari bajarn.			Padjak dan opoenten jang dibajar.		Denda jang dibajar.	No. regis- ter (ketijil) peny. riman.	Tanda tangan soedah menerima.
Tahoen.	Boelan.	Hari.	Dengan hoercef.	Dengan anslag			
1933	Aug	11	Res. guilder	6			
	16 SEP		Res. guilder	3			
	10 - 3		iden	3			
	7 NOV		iden	3			
	5/12	33	Res. guilder	2			

NORMAALFORMAAT A. 4. VERTOEKSTELD RIJ. BEEL. WO. RHP. VAN 20-9-32 NO. D 1/100/1. MODEL F. 0. 10. B (1933). RUP.

Figure 2.3. Example of an income tax assessment bill (soerat [surat] aanslag; ‘assessment letter’), of an assistant teacher from Yogyakarta, 1933.

The teacher earned more than 1,200 guilders indicating his particular category (see above), in the (temporary) ‘crisis income tax’ of 1932 (see below) which was a revision of the 1920 unified income tax. These bills were awarded to taxpayers as proof of payment. As had been allowed since the introduction of ‘Company Taxes’ in 1878, this particular taxpayer paid in 5 terms, each checked off on the form. The total amount comprised 9.80 guilders, plus 7.20 guilders of ‘surtaxes’ (opoenten) which were levied at the benefit of the municipal administration.

Source: Belasting & Douane Museum, BDM 33210.

95 ANRI DepFin 355, herein: DirFin 11-6-1906: Res. Batavia to DirFin, 28-4-1906. This was not much different in The Netherlands, where the administrative basis for the income tax of 1893 was also weak, see: Vording and Ydema, “The Rise and Fall”; Smit, *Omwillie der Billijkheid*, 253-256, 260, 261-254.

The Director of Finance dispatched a circular to all officials in Java to inquire about the sentiment behind this article and elicited a storm of complaints about the limited instructions for gathering information on income and the practical implementation of the tax system.⁹⁶

[illegible]

Figure 2.4. Tax assessment bill (soerat aanslag), of a Chinese or 'Foreign Oriental' taxpayer from Bengkalis in Riau, 1939.

The tax form is approved and signed by the 'Lieutenant of the Chinese' of Bengkalis and paid in a single term. The total amount of tax due comprised 7 guilders, following the rates of the unified income tax of 1920 in the income group of 300-400 guilders (see table 2.5): 1.20 guilders as base rate, plus 0.20 guilders per 10 guilders income above 120 guilders per year, hence $1.20 + (29 \times 0.20) = 7$ guilders tax, plus 0.50% opcenten makes 10.50 guilders.

Source: National Library Board Singapore, "Padiak penghasilan negeri / Soerat Aanslag", B20113968H.

96 ANRI DepFin 355, herein: DirFin 11-6-1906: 'Extract uit besluiten', 17-6-1906. I was not able to trace the original article, which allegedly was published in an unspecified colonial newspaper and copied by a lawyer named P. Maclaine Pont in the '*Utrechts Provinciaal en Stedelijk Dagblad*', somewhere in May or June 1906.

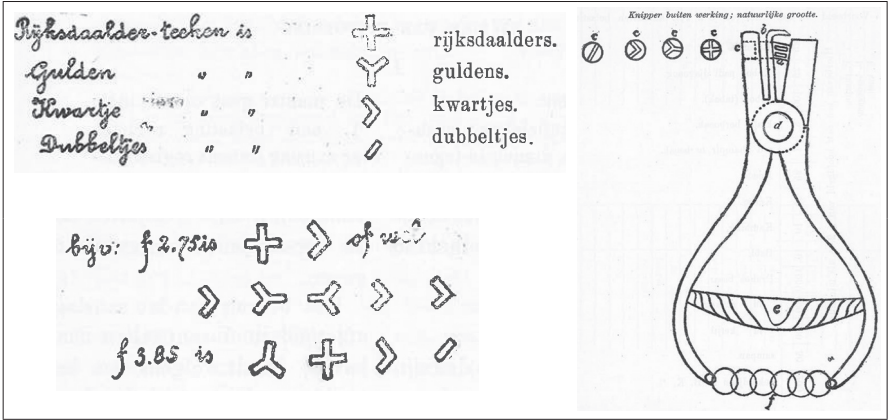


Figure 2.5. Drawing of a cutting machine in use on Flores. This machine was used to ‘cut’ specific symbols in assessment bills to enable illiterate people to understand their assessment. These would correspond to their receipts (‘kwitantie’).

Source: Van Suchtelen, “Een Controlesysteem op Belastinggebied voor Analphabeten (voor Streken waar Individuele Belastingaanslag wordt Toegepast).” *Tijdschrift voor het Binnenlandsch bestuur* 44 (1913), 117-129.

No _____ Onderafdeeling: _____ Nama: _____ Pangkat: _____ Kampung: _____ Landschap: _____ Oemoer dan tanda: _____ TAHOEN: _____ Tanggal: _____ Padjek: f 3.85 n/ De Commissie v. aanslag, Belom Bajar De Mantri	No _____ Onderafdeeling: _____ Nama: _____ Pangkat: _____ Kampung: _____ Landschap: _____ Oemoer dan tanda: _____ TAHOEN: _____ Tanggal: _____ Padjek: f 3.85 n/ De Commissie v. aanslag, Soedah Bajar De Mantri
AANSLAGBILJET	QUITANTIE

	Perampocan
	Anak laki
	id. perampocan
	Roemah
	Kebon padl, djagong
	Kebon
	Klappa berboeah
	id. hampir berboeah
	Koeda
	Kerbo
	Kamblng
	Bahl
	Prahoes besar
	id. sedang
	id. ketjil
	Sampan
	Pekerdjaan

Figure 2.6. Sample assessment bill land accordant receipt in use on Flores. On the back of the form (displayed bottom left), a taxable person’s specific socio-economic conditions, possessions and income, such as wife and children, cattle, job and land can be ticked off or filled out.

Source: *ibid.*

No. Tahoen

Onderafdeeling

District

Kampong

Soerat peritoengan bea pentjarian

Namanja

Pekerdjaan

Djoemlah bea 5.35

Terberi pada Oleh

No. Tahoen

Onderafdeeling

District

Kampong

Soerat tanda bajaran bea pentjarian

Namanja

Pekerdjaan

Djoemlah bea 5.35

Figure 2.7. Sample of an assessment bill as designed by Resident Palmer van den Broek of Ternate (in office: 1912-1915).

The small circles represented guilders (the top row) dimes (of 10 cents, the middle row) and cents (the bottom row), and crossing those that were not to be paid rendered the tax amount, in this case 5.35 guilders. The paper would be ripped along the corrugated line. The part in black ink was the assessment bill, the red-inked part the receipt, which was awarded to the taxpayer as proof of payment and doubled as proof of identity and a travel pass. The diagonal lines ensured that each and every bill would correspond to a unique receipt, so that no taxpayer could be taxed twice (on purpose or by accident).

Source: W. Frijling, "Een Controle Middel op Belastinginning", TBB 48 (1915), 67-70: 70.

Taxation seemed to have put an increasing burden on the Interior Administration. Many Residents complained how much time assessments cost them every year, both in case of companies as well as the income taxes for, respectively, the indigenous populations, 'Foreign Orientals' and the European population.⁹⁷ Officials constantly had to initiate new, cunning methods of acquiring information about incomes and encourage compliance. In Buitenzorg and Karawang (part of the Residency of Batavia), virtually all information on incomes was acquired by intermediaries, such as village heads and the *Kapitan Cina* in the case of 'Foreign Orientals.' The understaffed Interior Administration was unable to supervise every individual assessment and instead compared compiled sets of data with that of preceding years. To verify, *controleurs* took samples of incomes and compared these to other regions, or assessed local minimum costs of sustenance.⁹⁸ As emphasized by the Resident of Semarang, drafting tax assessments was not 'desk-work but required "going into the field." Hence, every year, he examined factories, *pasar* and plantations to take stock of prices and profits, which he then used to map average incomes and determine tax assessments for coolies on sugar-fields, tile factory workers, market vendors and the like.⁹⁹ A recurring problem was that many indigenous people did not adhere to the idea of private, individual incomes. Instead, they participated in larger taxable households under schemes of shared yield, land and labour. While levying coerced labour services from such societies had been relatively simple, extracting monetary taxes on an individual level appeared to be much more complex.¹⁰⁰ Many villagers on Bali, as explained by Resident Korn (whom we met in the introduction), "knew how much they earn per day or per week, but not per year."¹⁰¹ Hence, even though all the ordinances neatly defined what was income and what was not, in practice tax levels remained conditioned by 'observable indicators of welfare', and frequently, people who earned below 1,200 guilders per year did not even fill in their tax forms.¹⁰²

97 NA MinKol 1901-1953 OV 470, Vb. 22-6-1907 n41, herein: 'part 2', MinFin to MinKol, part III attachment 16, 'Mailrapporten en Circulaires over Patentrecht': Res. Batavia to DirFin, 5-6-1906, DirFin to GG, 23-6-1906, Res. Surabaya to GG, 15-6-1906, Gov. Aceh to DirFin, 14-11-1906, DirFin to GG, 29-09-1906.

98 ANRI DepFin 355, herein: DirFin 11-6-1906: Ass-Res Buitenzorg to Res. Batavia, 6-4-1906, Controleur Buitenzorg to Ass-Res Buitenzorg, Res. Karawang to Res. Batavia, 3-4-1906.

99 ANRI DepFin 355, herein: Res. Semarang to DirFin, 26-4-1906.

100 In forced cultivation schemes, peasants were expected to deliver predetermined amounts of cash crops to government warehouses to get paid a fixed price. If they failed to deliver enough, or refused to perform labour, this became clear immediately, resulting in consequences for the responsible chief who would transfer his punishment to his population.

101 ANRI AS Besl. 17-3-1920, n742-743, herein: Res. Bali and Lombok to DirFin, 21-12-1919, Controleur Badung to Ass-Res South Bali, 17-12-1919.

102 Departement van Landbouw, Nijverheid en Handel, *Mededelingen van het Centraal Kantoor No. 69 Eenige Bijzonderheden*, 1.

Incomes of 'Foreign Orientals' were notoriously hard to tax; they usually enjoyed larger incomes than 'inlanders' but either refused or failed to maintain proper financial administration and ignored calls to appear at the tax committee. Though an accountancy obligation was already in place, many Chinese merchants were unable or pretended to be unable to maintain their records in Malay or Dutch, the only languages which the colonial Chamber of Commerce allowed.¹⁰³ A variety of ruses were developed to disclose their incomes. Some Residents, for instance, used data on the importation and value of their merchandize, as registered at the customs office. Others provoked merchants to disclose the incomes of their competitors in return for a tax reduction.¹⁰⁴ And sometimes, they deliberately over-taxed in order to force taxpayers to respond and come forward with their true incomes. This is what happened, for example, to a Chinese goldsmith living in Batavia named 'Khoe A Njie', who had refused to provide the government with proper income data and bookkeeping for his assessment of income tax. After failing to reply to calls from the tax administration, he was assessed at an income of 30,000¹⁰⁵ guilders – much more than he could have possibly earned throughout the year. Together with the even richer Arabic merchant and 'Lieutenant of the Arab quarters' named 'Syech Salim bin Awab Balowel' who was assessed at an astonishing income of 250,000 guilders.¹⁰⁶ They successfully filed a protest at the municipal tax administration, but in order to do so, both of them had to disclose their true incomes.¹⁰⁷ Whether Khoe A Njie and Syech Salim were truly unable to maintain the proper administration of their incomes is questionable. It is more likely that they chose to pretend they could not do so. Both persons seemed perfectly capable of navigating the colonial litigation system and won their cases, so

103 In 1925, Director of Finance C.W. Bodenhausen (in office 1921-1926) suggested to impose an 'accountancy obligation' in other languages as well, after learning the same problem had existed in the Philippines as well where many Chinese struggled keeping their records in English or Spanish. He proposed to allow record-keeping in Mandarin and hire Chinese persons at the tax office but, rather absurdly, met with severe resistance of the Chamber of Commerce that considered this a needless and impractical interference in its accountancy regulations. NA MInKol 1901-1953 OV 2755, Vb. 19-6-1925 n8, herein: Consul Manilla to MInKol, 16-2-1925, Consul Manilla to DirFin, 9-4-1923, DirFin to GG, 11-11-1921, 'Voorzitter Kamer van Koophandel' [chair of the chamber of commerce] Batavia to DirFin, 24-9-1921.

104 ANRI DepFin 355, herein: DirFin 11-6-1906: Res. Karawang to Res. Batavia, 3-4-1906.

105 Which would translate to the equivalent of roughly 240,000 euros in purchasing power today.

106 Ca. 2 million euros today.

107 ANRI AS GB TGA 8299, herein: BGS 16-4-1929 n758: Gov. West-Java to GG, 8-2-1929, 'Burgemeester' [mayor] Batavia to GG, 13-8-1928. From 1903 onward, starting with Batavia, larger cities were administratively reclassified as municipalities under a mayor and a municipality council.

the assessments were corrected to their benefit.¹⁰⁸ Because these were hardly the fiscal-administrative methods characteristic of a rational, bureaucratic state, the case of these merchants was severely disapproved of by superior officials like the Governor of West Java, the mayor of Batavia, and even the Governor-General, A.C.D. de Graeff (in office 1926-1931), himself.¹⁰⁹ Yet, deliberate over-taxation had become one out of many routine strategies stored in the colonial toolbox, used to elicit protest and gain correct income data from the unwilling and uncompliant, even if it alienated and embittered taxpayers.¹¹⁰

Payment of income taxes largely occurred in cash. Officials hoped that stimulating cash payment would encourage the local populations to become accustomed to using money. Government official and advisor C. Lulofs (1873-1922), for instance, emphasized that changes towards monetization were already taking place, upon which the government could build. On the case of New-Guinea, where he later became Resident, he commented:

“One must not imagine that the official arrives back home with a cargo of *klappers* [coconut] and pigs, no, instead on his levying journeys he will be accompanied by buyers who on the spot exchange the products offered as taxation into money, so with some goodwill one can consider the taxation to be paid in money.”¹¹¹

People would realize at some point, Lulofs argued, that it was more profitable to sell their products at the market instead of on the spot at the moment of taxation, and therefore taxpayers would acquire more money, because of taxation.¹¹² Indonesia – like other colonies in Southeast Asia – became a net capital exporter, and likely had demonetized as a result of colonial capi-

108 ANRI AS GB TGA 8299, herein: BGS 9-8-1929 1838: Bezwaarschrift: Syech Salim bin Awab Baloewel, and Khoe A. Njie in idem: TGA 216/30: DirBB to GG, 10-1-1930, ‘College B&W’ / Burgemeester Batavia’ to GG, 20-12-1929, ‘Gemeente Batavia’ to GG, 20-12-1929: Bijlagen: ‘Beschikking uit het register der Beschikkingen van den Inspecteur van Fin. 1^e klasse, Hoofd Inspectie Weltevreden’ to GG, 13-8-1928.

109 ANRI AS GB TGA 8299, herein: BGS 16-4-1929: Gov. West-Java to GG, 8-2-1929.

110 As testified by, amongst others, *controleur* Willem Coolhaas (1899-1981), and the Residents of Batavia and Semarang. On the island of Flores, where Coolhaas was *controleur* of the district of Manggarai in 1925-1927, people often reported suspiciously low estimates of their possessions. Coolhaas decided to keep doubling tax assessments of those who he thought lied to him, while exempting those he thought behaved honestly. Coolhaas, *Controleur B.B.*, 135-138. For the descriptions of the Residents of Batavia and Semarang, see: ANRI DepFin 355, herein: DirFin 11-6-1906: Ass-Res Batavia to Res. Batavia, 23-3-1906 and Res. Semarang to DirFin, 26-4-1906.

111 ANRI DepFin 357, herein: DepFin 4-1-1915: AdvBzBG to DirBB, 12-9-1914. By comparison, in some cases in Portuguese Africa, taxation was used as a monetizing tool in similar ways, though as in the Indies forced labour remained an appealing alternative, see Havik, Keese, and Santos, *Administration and Taxation in Former Portuguese Africa* (Introduction), xi.

112 ANRI DepFin 357, herein: DepFin 4-1-1915: Ass-Res South New Guinea to Res. Ambon, 16-5-1914; DepFin 22-2-1915, DepFin 23-12-1914: Extract besl. GG 16-3-1915.

talism, hence little capital accumulation or financial development occurred from the bottom up.¹¹³ In rural areas on the 'Outer Territories', levels of monetization were (contrary to Java) usually low. Only regions where a lot of foreign capital and investment had accumulated, such as East Sumatra, did an increase in buying off labour services after World War I support some growth in the use of money.¹¹⁴ In other regions however, economic growth did not lead to higher levels of monetization. On Billiton, for instance, money was abundantly earned in the tin industry, but among the indigenous population such an alarmingly low level of monetization and capital formation was signalled in 1928, that the Director of Finance considered revoking the head tax and reimplementing labour services.¹¹⁵ Therefore, the government adopted an active policy of infusing regional economies with cash. Various currencies were in use in the nineteenth century, up until 1854 when the Dutch East Indian Guilder was made legal tender.¹¹⁶ By that time, Java had, as before colonization, again a rather monetized and credit-informed economy based on locally produced copper coins or '*duits*' (*duiten*).¹¹⁷ These *duits* became so abundantly used for tax payment during the Cultivation System, that their collection became a logistical challenge. They were actively withdrawn from 1855 onward but remained in circulation, even in the twentieth century.¹¹⁸

Credit was extended, largely by Chinese moneylenders, through pawn shops, to which they leased the rights. The role of the Chinese in the early-modern tax system deserves emphasis here. As 'tax farmers', Chinese businessmen had had an important role in the development of

113 W. Huff, "Monetization and Financial Development in Southeast Asia Before the Second World War", *Economic History Review* 56:2 (2003), 300-345: 301; P.W. Klein, "Dutch Monetary Policy in the East Indies, 1602-1942: A Case of Changing Continuity", in E.H.G. van Cauwenberghe (ed.), *Money, Coins and Commerce: Essays in the Monetary History of Asia and Europe* (Leuven: Leuven University Press, 1991), 419-453.

114 Potting, *De Ontwikkeling van het Geldverkeer*, 84-118, 138-140.

115 NA MinKol 1901-1953 OV 3025, Vb. 6-9-1928 n12, herein: DirFin to GG, 14-5-1927, Ass-Res Biliton to DirFin (via DirBB), 19-1-1927, Besl. GG 26-6-1928.

116 Potting, *De Ontwikkeling van het Geldverkeer*, 24, 29.

117 P. Boomgaard, "Geld, Krediet, Rente en Europeanen in Zuid- en Zuidoost-Azië in de Zeventiende Eeuw", in Davids, Fritschy, and Van der Valk (eds.), *Kapitaal, Ondernemerschap en Beleid*, 483-510: 489-490, 495-497; see also A. Weber, "Renegotiating Debt: Chemical Governance and Money in the Early Nineteenth-Century Dutch Empire", in L. Roberts and S. Werrett (eds.), *Compound Histories Materials, Governance and Production, 1760-1840, Cultural Dynamics of Science* (Leiden: Brill, 2017), 205-225 and L. Blussé, "Trojan Horse of Lead: The Picis in Early 17th Century Java", in Creutzberg and Van Anrooij (eds.), *Between People and Statistics* (The Hague: Martinus Nijhoff, 1979), 33-47; L. Blussé, *Strange Company. Chinese Settlers, Mestizo Women and the Dutch in VOC Batavia* (Dordrecht: Foris Publications, 1986), 35-48.

118 N.P. van den Berg, *Munt-, Crediet- en Bankwezen, Handel en Scheepvaart in Nederlandsch Indië: Historisch-Statistische BKI* ('s-Gravenhage: Martinus Nijhoff, 1907), 1-4. See also Elson, *Village Java*, 14-15, 123, 262; A. Claver, *Dutch Commerce and Chinese Merchants in Java. Colonial Relationships in Trade and Finance, 1800-1942* (Leiden/Boston: Brill, 2014), 83-84, 88-93; Bosma, *The Sugar Plantation*, 100; Elson, *Village Java*, 261-264.

local economies as intermediaries between the colonial government, entrepreneurs and the indigenous population. From early VOC times until deep into the nineteenth century, they bought the rights to levy specific taxes and sell specific commodities such as salt and opium at special government auctions.¹¹⁹ The ‘revenue farming’ system (*pachtenstelsel*), as it was known, solved problems of administrative incapacity and suppressed the costs of colonial governance. Revenue farming was a common feature and an important step in the economic development of many (colonial) states and empires, and as such, has had a profound impact on the way in which tax payment has historically been experienced.¹²⁰ However, tax farming always ran the risk of syndicate formation, and was in itself entirely ‘unmodern.’ It provided the ability to “generate the maximum gross revenue in a way that obfuscated the government’s role in setting policy.” It often resulted in overzealous revenue collection but not guaranteed to benefit the state.¹²¹ Indeed, in the late nineteenth century, the growing dominance of the Chinese *kongsi*, in which tax farmers and moneylenders were united, started posing a threat to the power of the colonial government. Additionally, officials linked the ‘diminished welfare’ of the Javanese peasantry to what they considered to be aggressive and harmful exploitation, as well as the demoralizing influence of Chinese revenue farming – not only through pawning and lending practices, but also by enticing the high and the low class Javanese to get into debt at their *warung* (eating houses), brothels, opium and gambling dens.¹²²

-
- 119 Pawned out taxes included tax on fishponds and fishing (1817-1863), sale of liquor (arak, rum and *ciu*; since 1720 in Batavia and since 1817 in the rest of Java, and since 1872 including European liqueurs), slaughter taxes (one of the oldest forms of taxation in the archipelago), small businesses (1829-1870), Chinese poll taxes (local head taxes for Chinese, until 1878), tax on gambling (1823-1851/1865), tax on organizing *wayang* shows (1835-1849 and incorporated into a gambling tax after 1849), pawnshop tax (since 1834), and tax on tobacco farms (1817-1896). Many of these taxes were levied as a form of consumption tax in return for the service provided by the government to host specific activities, to tax the use of public space or to control or discourage specific forms of behaviour. Wahid, *From Revenue Farming to State Monopoly*, 82-88. See also A. Wahid, *Turning Java into a Modern Fiscal State: the Abolition of Chinese Revenue Farming and the Creation of a Modern Taxation System in Colonial Java, 1870s-1920s* (MA Thesis, Leiden University, 2009), 122; C.A. Trocki, “Revenue Farming and the Chinese Economy of Colonial Southeast Asia”, in G. Wade and J.K. Chin (eds.), *China and Southeast Asia: Historical Interactions* (New York: Routledge, 2019), 303-313: 304, 309-310 and C.A. Trocki, *Opium and Empire: Chinese Society in Colonial Singapore, 1800-1910* (Ithaca: Cornell University Press, 2019).
- 120 On Indonesia, except for Wahid, see Rush, *Opium to Java* and the essays in J. Butcher and H. Dick (eds.), *The Rise and Fall of Revenue Farming: Business Elites and the Emergence of the Modern State in Southeast Asia* (Basingstoke/London: Macmillan Press, 1993).
- 121 C. Webber and A. Wildavsky, *A History of Taxation and Expenditure in the Western World* (New York: Simon and Schuster, 1986), *A History of Taxation*, 21, 234; See also P. Stella, “Tax Farming: A Radical Solution for Developing Country Tax Problems?”, *Staff Papers* (International Monetary Fund) 40:1 (1993), 217-225: 219, 221, 224.
- 122 P. Boomgaard, “Buitenzorg in 1805: The Role of Money and Credit in a Colonial Frontier Society”, *MdAS* 20:1 (1986), 33-58: 35-36, 41-46; Lohanda, *The Kapitan Cina, 178-199*; Rush, *Opium to Java*.

This fed a popular stereotypical image of exploitative, predatory Chinese loan sharks, eagerly selling opium to and leeching on naïve Javanese peasants, pauperising them through a system provided by the government.¹²³ In a modern, responsible state fiscal taxes were preferably levied by reliable and impersonal bureaucracies, rather than tax farmers. Hence, between 1895 and 1915, the colonial government monopolized taxation on various products including slaughter taxes¹²⁴, the sale of opium and salt and the pawnshop system, hoping to dismantle the revenue farming system.¹²⁵ Half-hearted ethical attempts to reduce mass consumption of opium and ratify international production agreements could not mask the fact that opium production continued to contribute substantially to government revenue.¹²⁶

From the twentieth century onward, all taxes were to be collected by local indigenous officials (in exchange for an 8% collection wage), and made over to a 'local treasury' (*landschapskas*). These were supervised by the Residents of Governors, cashiered by the *Javaasche Bank* and served as a base for the payment of wages and other administrative expenses within the Residency.¹²⁷ Under the 58th article of the Government Regulation of

-
- 123 Wahid, *From Revenue Farming to State Monopoly*, 25-35, 60-25, 75-80, 122-129, 138-129, 143-151, 180-122, 294-303; G.R. Knight, *Commodities and Colonialism: The Story of Big Sugar in Indonesia, 1880-1942* (Leiden: Brill, 2013), 19-21, 151; Lohanda, *The Kapitan Cina*, 180; Anonymous, "Sedert Wanneer is het Gouvernement zoo Anti-Chineesch Geworden?", *TvNI* 1 (1857), 169-171.
- 124 Slaughter taxes were a pragmatic form of taxation usually levied at a fixed rate depending on the specific local value of cattle, in a separate regime for every species (pigs, bovine/buffalo and horses). Therefore every province required its own local slaughter-tax ordinances which were frequently revised following market prices. See: H. Fievez de Malines van Ginkel, *Verslag van den Economischen Toestand der Inlandsche Bevolking, 1924* (Weltevreden: Landsdrukkerij, 1924), 4: 36-43.
- 125 Wahid, *From Revenue Farming to State Monopoly*, 151-157, 161-171, 183-237. Sale of opium and salt was organized under the 'Opium and Salt Administration' (*Opium- en Zoutregie*), introduced in 1903.
- 126 Wahid, *From Revenue Farming to State Monopoly*, 4, 75, 126-129. Dutch anti-opium campaigns in the colony may suggest that the colonial state attempted to achieve limitation of opium consumption in the twentieth century, but this has been typed a 'legal hypocrisy.' In reality, opium profits reached numbers into millions, often a thousand times more than official Dutch anti-opium campaign budgets. Anti-opium campaigns and the problems surrounding opium-consumption were handled by philanthropic organizations rather than the state. See H. Derks, *History of the Opium Problem: The Assault on the East, ca. 1600-1950* (Leiden: Brill, 2012), 348; A. Wahid, "'Madat Makan Orang': Opium Eats People: Opiumaddiction as a Public Health Issue in Late Colonial Java, 1900-1940", *Journal of Southeast Asian Studies* 51:1/2 (2020), 25-48.
- 127 C.J.M. Potting, *De Ontwikkeling van het Geldverkeer in een Koloniale Samenleving: Oostkust van Sumatra, 1875-1938* (PhD thesis, Leiden, 1997), 137. Nb.: Europeans, 'Foreign Orientals', and 'non-indigenous inlanders' paid their taxes to the '*landskas*', the 'national' colonial treasury managed in Batavia. See Chapter 7 on Aceh for a more detailed explanation. In Northern Rhodesia, as mentioned by Gardner, similar types of local treasuries were imposed from 1929 onward to decentralize tax collection and administrative expenditure. Gardner, *Taxing Colonial Africa*, 229.

1854, only taxes levied under a 'Batavian' ordinance could be deposited in a central government's treasury.¹²⁸ For many locally levied taxes this was not necessary. The promotion of local treasuries fitted government policy of fiscal-financial decentralization, in which each region was expected to fund its own expenses.

Provision of credit was also monopolized by the state though a network of local, government sponsored popular banks (*Volksbanken*) organized in an overarching 'People's Credit System' (*Volkscredietwezen*).¹²⁹ Borrowing money seemed to decrease in popularity, perhaps aligned to the general welfare decline in Java in the later nineteenth century. In 1874, 11 million guilders was lent out, but in 1905 only 2 million. Peasants who were in debt with various moneylenders risked poverty, servitude or even slavery.¹³⁰

Accordingly, the tax administration was modernized and professionalized. In 1915, a tax agency was introduced at the Department of Finance, to coordinate all taxes in cooperation with the Department's 'Service of National Income' and 'Import and Export Duties'. Managed by a 'Head Inspector of Finances', the tax agency consisted of locally dispatched 'Inspectors' and 'Adjunct Inspectors of Finance', who, in cooperation with the local Interior Administration travelled their 'financial' or 'tax districts' to inspect the assessments and payments of primarily wealthier taxpayers.¹³¹ It also processed objections of taxpayers against their assessments.¹³² In 1925, the inspectorate was centralized and the agency was reformed into Tax and Accountancy Bureau (*Belasting- en Accountants Dienst*), which had more of a supervisory role¹³³; it advised on matters of taxation and investigated

128 Soebekti, *Some Facets*, 7.

129 D. Henley, "Credit and Debt in Indonesian History: An Introduction", in D. Henley and P. Boomgaard (eds.), *Credit and Debt in Indonesia, 860-1930. From Peonage to Pawnshop, from Kongsis to Cooperative* (Leiden/Singapore: KITLV Press/ISEAS, 2009), 1-40: 18; Boomgaard, "Buitenzorg in 1805", 33-58. Every *desa* also had a communal grain shed in which stocked rice was stored which could be borrowed by villagers against low interest rates to stabilize the price of rice year around. See Van Niel, *The Emergence of the Modern Indonesian Elite*, 73-76.

130 J.L. van Zanden, "Credit and the Colonial State: The Reform of Capital Markets in Java, 1900-30", in Henley and Boomgaard (eds.), *Credit and Debt in Indonesia*, 160-177: 168. See also: J. Wissemann Christie, "Preliminary Notes on Debt and Credit in Early island Southeast Asia", in *ibid.*, 41-60 and P. Boomgaard, "Following the Debt": Credit and Debt in Southeast Asian Legal Theory and Practice, 1400-1800", in *ibid.*, 61-79.

131 These inspectors were usually based in larger cities, their domains stretching either a number of districts (in Java), to a number of islands (in the case of Eastern Indonesia).

132 Every tax ordinance included an article enabling objection. In general, it seems that only Europeans and wealthier 'Foreign Orientals' (such as Khoe A Njie' and Syech Salim bin Awab Balowel') were able to successfully object, while Indo-Europeans and indigenous peoples usually settled for either alternative *corvée* services or negotiated their assessments at the instance of tax collection during tax gatherings. See: ANRI DepFin 362.

133 NA MinKol 1901-1953 OV 2751, Vb. 7-7-1925 n48 and 8-7-1925 n30. Since that moment onward, inspectors would only check the incomes of 1,200 guilders and higher, and gained greater power in fiscal matters as they were disaffiliated from the controlling weight of the Interior Administration.

tax reports and local and national accounts of tax revenue. The *Council of Tax Appeals*, installed in 1919, functioned independently to resolve tax disputes.¹³⁴ By the 1930s, the Accountancy Bureau set out to work on taxing internationally operating limited companies by sending its agent across the globe to Europe and America, and for this purpose even established a branch office in Amsterdam.¹³⁵

However, the majority of the colonial population rarely directly dealt with the European colonial administration or litigation system. They were taxed by their own chiefs, who collected taxes in return for collector's wages. This was not only considered more efficient but also a strategy to enhance compliance, as people were expected to pay more willingly to their own chiefs, than to a foreign state.¹³⁶ But with the expanded and more complicated tax system, the responsibilities of 'self-governors' and local officials had rapidly increased, for which reason they required more funding. They were therefore allowed to levy local surtaxes and services, although formally these had to be approved by the Governor-General.¹³⁷ Later in the twentieth century this caused conflict about what shares of tax revenue accrued to local, and what belonged to central colonial authorities.¹³⁸

The Company Tax of 1914

The Dutch seemed to have made considerable progress in imposing direct income taxes. By 1908, all Europeans and 'Foreign Orientals' throughout the archipelago, and the indigenous people in Java and the majority of the 'Outer Territories' were theoretically subjected to such a tax. Overall, the share of government revenue from taxes increased – up to 40% in 1897 – and government revenue from taxes rose from 50 million guilders in 1910 to 200 million in 1920, surpassing import duties (see appendices 1-3).¹³⁹

134 Lancée, *Beknopt Overzicht*, 14. See also: Stbl. 1908n412, 1914 n84, 1918 n2, and 1919 n461; Visser, *Overzicht van het Belastingwezen*, 45-46.

135 W.J. de Langen, "The Netherlands East Indies, and the Taxation of Limited Companies with International Interests", *Cahiers de Droit Fiscal International* 1 (1939), 105-122: 107.

136 Also in the case of Europeans. See De Jong, *Van Batig Slot naar Ereschuld*, 233-234.

137 Visser, *Overzicht van het Belastingwezen*, 32.

138 For instance, in the case of the wage tax (see below) levied from 1930 onward. In Deli and Aceh various shares imposed levied from 'directly ruled' and 'self-governed' subjects had led to differences in the tax burden. See: ANRI DepBB 1053, herein: Gov SOK to DirFin, 18-8-1936 and Ass-Res Deli to GovSOK, 24-3-1936, BGS 19-12-1939: DirBB to GG, 27-9-1939.

139 Booth, *The Indonesian Economy*, 141, 215-147. By 1930, income tax revenue comprised 20% of total government revenue, compared to 80% in Burma, but only 34% in the Straits settlements. See Booth, "Towards a Modern Fiscal State in Southeast Asia", 37-38, 43.

However, in particular the income taxation of indigenous peoples, over 95% of the total population in 1910¹⁴⁰, was highly diversified. The average assessment per capita diverged widely, from 0.42 guilders in Timor to 4.35 guilders in East Sumatra (see table 2.4). Collection of taxes was reportedly very difficult, adding to the inequality of the burden between regions where taxes were successfully levied, and regions where that was not the case. As put by Lulofs in 1912, the fiscal modernization had remained merely an “accomplishment on paper.”¹⁴¹

A far-reaching solution was announced in 1914, when a general ‘Company Tax’, was introduced to replace all separate company and head taxes in the Outer Islands.¹⁴² This was a much more elaborate tax instrument than those imposed before. The tax was set at 40 cents for every 10 guilders of income for the coming year, based on income assessments of the preceding year.¹⁴³ The Company Tax was presented, and should be seen, as a second step in the ongoing fiscal integration of the colony. A majority of the ‘Foreign Orientals’ and indigenous peoples of Sumatra, Borneo and East Indonesia was now taxed under a unified, progressive company annex income tax. However, in Java, peasants still paid a land rent, supplemented with head taxes and Company Taxes for ‘non-agricultural *inlanders*’ and ‘Foreign Orientals’, while in Sulawesi, for instance, local, semi-autonomous ‘self-governors’ levied their own forms of taxation (see map 2.1 below and appendix 4). The taxation of indigenous people remained a mishmash of head, land and company taxes.

140 See KV 1905; Boomgaard and Gooszen, *Changing Economy Vol. 11: Population Trends*, 10.

141 C. Lulofs, “Belastingpolitiek in de Buitenbezittingen”, *TBB* 43 (1912), 74-94: 77.

142 Stbl. 1914 n130. It made an exception of West and East Sumatra, Bangka, ‘indigenous *inlanders*’ in ‘Lingga-Riau’, specific parts of South and East Borneo, the ‘*inlandse burgers*’ (see chapter 6) of Ambon and Menado and the indigenous peoples of South New-Guinee. The latter were considered “not yet susceptible to taxes.” Similar exemptions as before were maintained, including indigenous officials, migrants (again, this refers to the ‘non indigenous’ – usually Javanese – migrant communities that had just settled in a particular areas shorter than two years), teachers, clergymen, unmarried women and senior (unmarried) men.

143 Except for South and East Borneo, Sulawesi and Bali and Lombok, where a land-based tax of usually 10% tax on yield existed. See: Stbl. 1914, n130.

Table 2.4. Average direct tax assessments per capita in the 'Outer Territories' in fl.¹⁴⁴

Province	Directly Ruled Territories	'Self-Governing' Territories ¹⁴⁵	
Timor	0.42	Aceh	0.54
Tapanuli	0.49	East Sumatra	0.72
West Borneo	0.68	Bali and Lombok	0.77
West Sumatra	0.885	Riau	0.86
Bali and Lombok	0.93	South and East Borneo	0.96
Jambi	0.97	Timor	0.99
Ternate	1.16	West Borneo	1.09
South and East Borneo	1.17	Ambon	1.14
Menado	1.185	Ternate	1.32
Riau	1.32	Menado	1.53
Bengkulu	1.41		
Aceh	1.43		
Ambon	1.58		
Lampung	1.62		
Palembang	2.22		
East Sumatra	4.35		

144 J. Roest, "Vergelijkend overzicht van de Buitenbezittingen van de Inlandsche Bevolking Geheven Directe Belastingen over 1913", *TBB* 48 (1913), 518-529.

145 Territories that remained governed by semi-autonomous indigenous rulers who took care of taxation and local public finances themselves. Part of tax revenue was rendered to the colonial government, as agreed in standardized contracts between the colonial government and the rulers of these territories. Hence, self-governing territories did not follow the tax rates as established in the central colonial tax ordinances of the *Colonial State Gazette*, but rather determined these rates themselves. See also the explanation in chapters 1 and 6, and map 2.1 below.



Map 2.1. The colonial tax regime around 1915.

The darker areas are 'directly governed'. Some areas, such as Java and Bali, were subject to both land taxes (land rent) and head taxes, whereas the majority of Kalimantan was subject to head and company taxes and the puluhann ('verieningsbelasting'). See also appendix 4, on which this map is based.

2.3 CONSOLIDATION AND UNIFICATION, 1914-1935

Did the tax reforms up to 1914 make any structural improvement to the persistent inequality among colonial taxpayers? When comparing the tax rates of the Income Tax for Europeans of 1908 with the Company Tax for indigenous people and 'Foreign Orientals' of 1907, we see that the rates of the latter resulted in excessively higher taxes in absolute terms, due to the lower threshold at which to start paying taxes in the Company Tax (see table 2.2 and 2.3). This was rooted in the colonial idea that different ethnicities adhered to different welfare standards – even though in 1884, 82% of the 'Foreign Orientals' earned less than f500 per year.¹⁴⁶ As a result, sometimes 'Foreign Orientals' opted to gain status equal to Europeans. As observed by the Resident of Ambon, who frequently had to deal with such requests, "a Chinese with an income of f800 pays f36 in Company Tax, but at an income of f1000 he pays f45, though in the case he is made equal to a European, he would only pay f3."¹⁴⁷

Such evasiveness was among the many consequences of the diversified and disunited tax regime developed in Indonesia before 1915. Following the numerous social, ethnic and regional differences imposed by the colonial government, the tax system had become deeply differentiated, which, as discussed before, was at odds with the idea of a unified and consolidated colony envisioned by statesmen in The Hague and Batavia. This was why, in 1920, the various systems of income taxation were unified.¹⁴⁸ The unification was intended to include indigenous peoples across the archipelago in sharing in the burden of colonial administration and at the same time to transform the separate and dispersed peoples of Indonesia into a unified class of taxpaying, obedient subject-citizens, in an equal and just manner, and further enable redistribution of the tax burden. The tax subjected all directly governed subjects, aged 15 or older and enjoying incomes of 120 guilders and above, except those paying land rent¹⁴⁹ to a progressive tax

146 ANRI DepFin 347, herein: DirFin, 4-10-1888: MinKol to GG, 16-6-1888 and DirFin 25-7-1884 and 24-1-1885: MinKol to GG, 12-11-1884 and MinKol to Koning, 1-10-1884, DirFin, 4-10-1888: MinKol to GG, 16-6-1888.

147 NA MinKol Memories van Overgave [MvO] 311: A.J. Quarles de Quarles, Amboina, 1908, in Ch. F. van Fraassen, *Bronnen Betreffende de Midden-Molukken 1900-1942* (Den Haag: Instituut voor Nederlandse Geschiedenis, 1997), I: 64 (pp. 132-144: 143).

148 Brunner, *De Unificatie*, 20-22.

149 These existing taxes comprised the '10% rice tax' on Sulawesi, '*vertieningsbelasting*' (10% land tax) in South and East Borneo, and the '*padjég [pajak]*, *upeti* and *tigasana*' land or yield taxes on Bali and Lombok (see chapter 3). The introduction of a unified income tax was postponed for the indigenous people of Mentawai, Sipora and Siberut (West Sumatra), Bali and Lombok, Aceh, Timor, Bangka and of Ambon and New South Guinea, the 'indigenous *inlanders*' of Lingga-Riau and Upper-Mahakam (in South Borneo), the '*inlandse burgers*' of Ambon, Haruku, Saparua and Nusa Laut, and for the directly governed '*inlanders*' of Ambon and Yogyakarta. Most of these groups would be subjected at a later point through revisions implemented throughout the 1920s and 30s. See: ANRI AS Besl. 17-3-1920 n742-743, herein: Besl. 13-4-1920 n21: DirFin to HGB, 23-8-1919 and Besl. 13-10-1920 n9.

scheme, as displayed in table 2.5.¹⁵⁰ Taxes were paid ‘fictively’ in advance of the tax year over expected incomes based on the assessment of the preceding year.¹⁵¹ Indigenous civil servants were no longer exempted. The collection protocol remained, as before, locally executed by ‘tax commissions’, headed by teams supervised by local Dutch officials. Tax bills were to be distributed among all tax payers by village chiefs, who received the usual collectors wage of 8% of the tax assessment, filled in and delivered back to the Resident’s office. In this way, the Dutch seemed to have arrived at a unified, colonial fiscal state. All people across the archipelago paid some form of income tax and thereby theoretically contributed to the capacity of the central colonial state.

Table 2.5. Tax rates in the unified income tax of 1920.¹⁵²

Level of annual income in guilders		Amount of tax to be paid annually in guilders	
From	To		
0	120		+ 0.20 for every f10 above f120 income
120	1,800	1.20	+ 0.20 for every f10 above f120 income
1,800	3,600	34.80	+ 3 for every f100 above f1,800 income
3,600	5,400	88.80	+ 4 for every f100 above f3,600 income
5,600	8,400	160.80	+ 5 for every f100 above f3,600 income
8,400	12,000	310.80	+ 6 for every f100 above f5,400 income
12,000	18,000	326.80	+ 7 for every f100 above f 8,400income
18,000	24,000	946.80	+ 8 for every f100 above f12,000 income
24,000	30,000	1426.80	+ 9 for every f100 above f18,000 income
30,000	36,000	1966.80	+ 10 for every f100 above f24,000 income
36,000	+	2566.80	+ 11 for every f100 above f36,000 income

Although meticulously detailed in its design, in reality the unified income tax ordinance, with its 99 articles, was an impractical beast and subject to acerbic criticism from its inception, not only by local officials such as Resident Korn, quoted in the introduction, but also by civil servants in Batavia. According to an inspector at the Department of Finances, for instance, the unification was politically motivated, in the spirit of uplifting and integrating the indigenous populations into a unified colonial society that existed only in the minds of colonial theorists in The Hague.¹⁵³ “Decreeing a unification does not make it exist”, he concluded.¹⁵⁴

150 Stbl. 1920 n678.

151 Stbl. 1920 n678, art. 1; Soebekti, *Some Facets*, 26.

152 Stbl. 1920 n678.

153 Brunner, *De Unificatie*, 7-8, 20-22.

154 *Ibid.*, 35.

Indeed, the imposition of the unified tax regime did not resolve the huge income and welfare differences that still existed among the various ethnically separated socio-legal groups. On average, Europeans carried a tax burden, per-capita, 45 times higher than 'inlanders', while their incomes were 53 times higher in the 1920s.¹⁵⁵ The wages and incomes of many coolies, craftsmen or day labourers were in fact so low¹⁵⁶ that the majority of the indigenous population was virtually untaxable.¹⁵⁷ Around 1925, only 25% of the indigenous population in the archipelago was reported to earn above the minimal taxable income of 120 guilder per year.¹⁵⁸ And in fact, 80% of income tax was collected in Java and Madura alone.¹⁵⁹

The Residents in Java, upon request for feedback by the Director of Finance, showed much scepticism about its effective practicability.¹⁶⁰ Incomes below 120 guilders per year usually had to be estimated, and income tax-levying became a dreaded and time-consuming endeavour.¹⁶¹ Nonetheless, the Residents also applauded the unified income tax for its redistributive intentions. The Resident of Rembang subscribed to the idea that the payment of equal, unified taxes possessed "educative cogency" so that "...all would consider themselves 'citizens of the state'"; whereas

155 A.D.A. de Kat Angelino, *Staatkundig Beleid en Bestuurzorg in Nederlandsch-Indië* ('s-Gravenhage: Nijhoff, 1931), vol. II, 692; Burger, *Sociologisch-Economische Geschiedenis van Indonesia*, vol. I, 116; W.M.F. Mansvelt, P. Creutzberg, and P.J. van Dooren, *Changing Economy in Indonesia: A Selection of Statistical Source Material from the Early 19th Century up to 1940. Vol. 5: National Income* (The Hague: Nijhoff, 1979), 70; J. Alexander and P. Alexander, "Protecting Peasants from Capitalism: The Subordination of Javanese Traders by the Colonial State", *Comparative Studies in Social History* 33:2 (1991), 370-394: 381.

156 In 1906, the Director of Finance reported that 93% of the indigenous population earned less than 150 guilders annually, which was assessed as insufficient income for daily survival or productive economic participation. ANRI DepFin 355, herein: DirFin 1-5-1906: nota.

157 Day wages for coolies, craftsmen or day labourers working on sugar plantations were around f0.30 - 0.50 per day in 1870-1890 to about f2 for skilled craftsmen in 1920. By comparison: coolies working in the tin mines on Bangka earned around f0.44 daily in 1932. Until around 1930, this barely covered the costs of living. The average income of a Javanese labourer was calculated at f161 annually in 1921. See N. Dros, *Changing Economy in Indonesia: A Selection of Statistical Source Material from the Early 19th Century up to 1940. Vol. 13: Wages 1820-1940* (Amsterdam: Royal Tropical Institute, 1992), 11-12, 20-32, 42-44, 550-560, 569-571, 121-134-135, 138-141, 150; Reys, *De Inkomstenbelasting der Inlanders*, 103.

158 Those who were taxable on average earned 250 guilders in Java, and 284 guilders in the 'Outer Territories.' Departement van Landbouw, Nijverheid en Handel, *Mededelingen van het Centraal Kantoor voor de Statistiek. No. 69 Eenige Bijzonderheden Betreffende het Aantal Aangeslagenen in de Inkomstenbelasting, 1925* (Batavia: Landsdrukkerij, 1925), 3-4.

159 Ibid., 4.

160 See: ANRI DepFin 344, herein: DepFin, 28-4-1916: DirFin to HGB, 5-4-1913: Res. Surabaya to DirFin 20-3-1913, Res. Pekalongan to DirFin, 22-3-1913, InspFin Surabaya to DirFin, 8-3-1913, Res. Semarang to DirFin, 14-3-1913, Res. Banten to DirFin, 10-3-1913, Res. Kediri to DirFin 5-3-1913, Res. Madioen to DirFin 13-3-1913, Res. Cirebon to DirFin, 18-3-1913, Res. Banjoemas, to DirFin. 29-3-1913, Res. Batavia to DirFin, 2-4-1913.

161 J.W. Meijer Ranneft and W. Huender, *Onderzoek naar den Belastingdruk op de Inlandsche Bevolking* (Weltevreden: Landsdrukkerij, 1926), 76-78.

existing exemptions, he continued, had a “demoralizing influence [...] putting taxpayers in opposition to those who enjoyed remuneration.”¹⁶² This was a source of legitimate concern in 1918, when members of the local councils and the *Volksraad* received exemption from buying-off *corvée* and head taxes and gave a misleading impression about the benefits of holding public office, as ‘Advisor for Decentralization’ H.A. Kindermann (in office 1917-1921) argued. *Volksraad* members were to “give the right example”, so their exemption was withdrawn.¹⁶³ Other Residents feared that in practice, the unification would only cause an increase in the tax burden of indigenous peoples, which in light of growing political awareness, they assessed as a potential threat to social stability.¹⁶⁴ Indeed, especially under influence of the expanding growth of state expenses during World War I, the idea of fiscal unification had gained accelerating popularity among the political elite, as it was considered to enable even greater inclusion of taxpayers under generally higher tax rates.¹⁶⁵ The government had spent much energy on sharpening its political intentions and redesigning the fiscal system on paper. But the concern of Residents about the increase and redistribution of the tax burden was not ungrounded. The final part of this chapter will briefly address what were the consequences of the unification, and how the colonial government responded to them.

Investigating inequality

The years after the unification, concerns arose once again over the impact the income tax had on the fiscal burden carried by Javanese peasants. Already in the 1880s, Brooshooft had calculated the annual income of the average Javanese peasant to be around 90 guilders per year, taxed at averagely 27%.¹⁶⁶ In the 1920s, a series of investigations was launched by the colonial government to map the impact of unified taxation on ‘indigenous welfare’ and the practice of taxation. The first of these was carried out by *controleurs* J.W. Meijer Ranneft and W. Huender, commissioned by the Department of Interior Administration, and it returned a rather pessimistic report. In Java, peasants were taxed on average at up to 25% of their income, while people the ‘Outer Territories’ were taxed at no more than about 10%

162 ANRI DepFin 344, herein: DepFin, 28-4-1916: Res. Rembang to DirFin, 23-3-1913. See also: H.J. Köhler, “Het Opvoedend Element in Belastingheffing Gelegen”, *TBB* 45 (1913), 139-140.

163 ANRI DepBB ‘Afdelingsarchief’ 332, herein: Extract besl. GG, 18-11-1926, Extract besl. GG 15-3-1922, Extract Besl. GG, 25-4-1922 to DirBB: AdvDec to DirBB, 15-1-1921.

164 ANRI DepFin 344, herein: DepFin, 28-4-1916: Res. Rembang to DirFin, 23-3-1913 and Res. Besuki to DirFin, 25-3-1913.

165 Visser, *Overzicht van het Belastingwezen*, 33.

166 E. Locher-Scholten, “Mr. P. Brooshooft, een Biografische Schets in Koloniaal-Ethisch Perspektief”, *BKI* 132:2-3 (1976), 306-349: 323.

on average. Five decades of reform had barely had any impact on the redistribution of the burden, from Java to elsewhere. According to Meijer Ranneft and Huender, this was caused, in particular, by the complexity of the head tax system in relation to the persistence of ineradicable *corvée* services. While head taxes were theoretically introduced to replace coerced labour, in practice they were levied on top of them, next to the burdensome land rent and other taxes. This curbed potential for capital accumulation and led to welfare decline.¹⁶⁷ Moreover, the ambiguous role of village chiefs as government tax-collectors and village-representatives had prompted chiefs to navigate between the government's, the village's and their own interests. They advised a reduction in the number of *desa* chiefs and their labour entitlements, to diminish the demand for coerced labour and to reform the system of head taxes still in place (as an alternative to labour services), into a central system of simple labour taxes and land rent. Most notably, in Meijer Ranneft and Huender's proposal, there was no more mention of popular tutelage: "the era of popular elevation", they argued, "was over."¹⁶⁸ Such a remark may be seen as unsurprising coming from two former *controleurs*, generally sceptical of the theories of a popular uplifting as concocted in Batavia. Yet, a second investigation, conducted by bureaucrats and theorists – some of whom had contributed to the unification's realization – and headed by the Vice-President of the *Raad van Indië* E. Moresco (in office 1917-1923), agreed to the findings of Meijer Ranneft and Huender, that the existing system overburdened indigenous people, particularly in Java, and that 'corrupted' and 'unreliable' village chiefs were to blame. But whereas Meijer Ranneft and Huender sought to keep the tax system simple and operable, Moresco refused to give up the principles fundamental to fiscal governmentality. For instance, while the former simply suggested raising the tax threshold for all, to 600 guilders, to avoid inefficient levying of small amounts of tax from low incomes, Moresco argued that such a raise would favour people in many 'Outer Territories', who had smaller taxable incomes, at the cost of

-
- 167 Meijer Ranneft and Huender, *Onderzoek naar den Belastingdruk*, 15, 25-29, 146-148, 156-159. Other officials also pointed at limited knowledge of local earning capacities and economic circumstances, leading to divergence and arbitrariness in the assessments of the income tax and the relatively high burden of indirect taxes on the indigenous population. See: H.J. van Brink, *De Belastingdruk in Nederlandsch-Indië* (Overdruk uit: Economische en Statistische Berichten, No. 664-665, Rotterdam: s.n., 1928), 5-12; Reys, *De Inkomstenbelasting der Inlanders*, 4-6, 11-14-25; Alexander and Alexander, "Protecting Peasants from Capitalism", 381-382. See also F. Fokkens, *Bijdrage tot de Kennis onzer Koloniale Politiek der Laatste Twintig Jaren* ('s Gravenhage: Couvée, 1908); F. Fokkens, *De Afschaffing van Heerendiensten op de Ontwerp-Indische Begrooting voor 1912 [i.e. 1913]* (Den Haag, 1912); F. Fokkens, *De Afschaffing der Laatste Heerendiensten op Java* (Baarn: Hollandia, 1914); C.J. Hasselman, *Eindverslag over het Onderzoek naar den Druk der Dessadiensten op Java en Madoera* (Ingesteld Krachtens Gouvts. Besluit dd. 25 Januari 1902 No. 19) (Batavia: Landsdrukkerij, 1905); J.H. Lieftrinck, *Onderzoek naar de Heffing van Belastingen en de Vordering van Heerendiensten in Eenige Deelen der Buitenbezittingen* (Batavia: Landsdrukkerij, 1917).
- 168 Meijer Ranneft and Huender, *Onderzoek naar den Belastingdruk*, 145.

the Javanese; precisely the issue the unification had attempted to resolve.¹⁶⁹ Rather than simplifying the underlying principles of the tax and giving up its potential 'educative cogency', his commission advised reducing the tax rates, abolishing the municipal surtaxes, replacing all head taxes in Java and Madura with labour taxes and, last but not least, separating the tax regimes of Java and Madura from the 'Outer Territories.' This in fact meant a reversion of the geographical unification of the tax system.¹⁷⁰

The structural lack of statistical data and knowledge, in particularly outside of Java, remained consistently problematic. According to Head Inspector of Finances E.P. Wellenstein, who participated in the Moresco-Commission, those taxable components of society which were easily counted or measured such as land, had become automatically overtaxed, vis-à-vis aspects that were more difficult to count, such as labour.¹⁷¹ Meanwhile, like the land rent, the head taxes and corvée services levied in Java, preyed on the availability of labour, fertile land and rice prices. In Java and to some extent on Bali, land survey programs were increasingly successful, and their more reliable data gave support to a functional tax system, leading to increasingly high and complete assessments. However, in the 'Outer Territories', where experiments with land rent and similar taxes had only limited success, this was not the case.¹⁷² As a result, peasants in Java and Bali automatically paid more taxes than people elsewhere in the archipelago. Those regions where the government had greater knowledge of, and access to, the possessions and incomes of taxpaying people, were automatically taxed higher than regions where this was not the case.

169 Ibid., 75-77; CtHBNI, *Vierde Verslag*, 37. In reality, very few 'inlanders' earned above 600 guilders annually, but that the tax burden was much lighter in the 'Outer Territories' was shown by yet another investigation. Former official R.J.W. Reys, who wrote his dissertation on the income taxation of indigenous peoples in the colony, agreed and claimed the existent threshold of 120 guilders was rather inept as no one in Java survived from that little money. According to Reys, taxing primarily wealthier individuals would create room for (modest) progressivity, and could eventually guarantee the legal principles of tax equality to bring about some degree of social wealth redistribution. He advised to increase the threshold of taxable incomes from 120 to 600 guilders, with a rate of 2% tax on incomes up to 1,800 guilders, the introduction of head tax on all the Outer Islands ("the primitive districts") and expansion of the excise duties on the Outer Islands, and a wage tax. See: Reys, *De Inkomstenbelasting der Inlanders*, 16-25, 41, 52, 159-160. Fievez de Malines van Ginkel suggested a raise to 300 guilders, to reduce the tax burden on small incomes and the administrative burden of levying on the administration. H. Fievez de Malines van Ginkel, *Verslag*: 4.

170 CtHBNI, *Vierde verslag*, 7-11, 13-14, 27-33, 36-37, 45-46.

171 E.P. Wellenstein, *Het Onderzoek naar den Belastingdruk op de Inheemsche Bevolking van Nederlandsch-Indië* (Weltevreden: G. Kolff & Co., 1925), 23-33, 43-46; See also the 'minority note' of Wellenstein and F.L. Pannekoek in: CtHBNI, *Tweede Verslag*, 28-47.

172 Hugenholtz, *Landrentebelasting*, 283-284, 286-288. 2/3 of all revenue from land taxes outside of Java was collected on Bali (Robinson, *The Dark Side of Paradise*, 56).

Corporate tax

Also, the unified income tax could not conceal the fact that incomes in the colony were still greatly diversified. In fact, large corporations were still taxed at the same level, which produced little opportunity for healthy progressivity and tax levelling.¹⁷³ Once again, the taxation of enormous corporate profits started lagging behind, compared to the increasing tax burden upon the colonial population. Except for income and profit taxes, which were increased in 1920, these corporations paid a number of extra product taxes on sugar, coffee, tea, tobacco and oil, introduced in 1919/1923, in an attempt to tackle the impending financial crisis which emerged after World War I.¹⁷⁴ Product taxes were levied based on the difference between market and (fixed) cost prices. This was an efficient but problematic method as it ignored profits and put the tax burden largely on particular branches of industry. Some critics feared that taxing these industries at a higher rate would harm their competitive capacity on the global commodity markets.¹⁷⁵ Product taxes were unpopular and seen as a mechanism for squeezing money from entrepreneurs in times of hardship.¹⁷⁶ The government responded by making product taxes deductible in the extra profit tax.¹⁷⁷ However, considering the erratic market fluctuations and the crumbling of the relationship between industry and the government, on which the success of product taxes ultimately depended, a more permanent solution was required.¹⁷⁸

Ultimately, the solution was the introduction of a corporate tax in 1925. But the construction of this tax, as demonstrated by A. Taselaar, was heavily influenced by the most powerful of the economic-industrial elite in the colony. They argued for a tax regime favourable to foreign investment and corporatism.¹⁷⁹ Frontman for this 'colonial lobby' was politician and economist M.W.F. Treub, former Minister of Finance (in 1914-1916 and 1917-

173 CtHBNI, *Tweede Verslag*, 37-47. See also: NA MinKol 1901-1953 OV 2817, Vb. 18-2-1926 n51, herein: 'Nota 2^e afdeling, voorstellen van de commissie [...]'.
 174 Van Brink, *Overzicht*: 14-15, 17-27. In addition, import and export rights and excises on petroleum, alcohol and matches were raised. Taselaar, *De Nederlandse Koloniale Lobby*, 225.

175 Treub, *Nota*, 1-2; A. Ritz, *De Indische Inkomstenbelasting voor de Naamlooze Vennootschap* (Amsterdam: De Bussy, 1923), 1-2; H.J. van Brink, *De Indische Ordonnantien op de Inkomsten- en Productenbelastingen* (Amsterdam: De Bussy, 1921).

176 J. Ramaer, "Nieuwe Belastingen op Javasuiker", *Economisch-Statistische Berichten* 4:202 (1919), 1027.

177 The highest tax assessment of both had to be paid, so companies with low extra profits risked paying an excessively high product tax. Additionally, instead of paid-up capital, nominal capital was used as a guideline for 'capital-demonstration'. As a consequence of this measure, many big corporations reinvested or split their profits, for which reason their nominal capital remained low, while their legal capital increased. As a result, they paid low amounts of tax in the extra and excess profit taxes, and primarily ad-hoc product taxes. Van Brink, *Overzicht*, 14.

178 Knight, *Commodities and Colonialism*, 189-194; Taselaar, *De Nederlandse Koloniale Lobby*, 303.

179 Taselaar, *De Nederlandse Koloniale Lobby*, 261-296.

1918) and chairman of the 'Entrepreneurs Council of the Indies' which he had founded.¹⁸⁰ Treub considered the existing mixture of product and profit taxes unfair, illogical and arbitrary.¹⁸¹ While colonial government in Batavia was planning on introducing a progressive corporate tax as advised by the Committee of Moresco, Treub argued that the difference between corporate and personal income rendered the former unsuitable for progressive taxation, claiming that corporations itself had no fiscal carrying capacity (only its shareholders did).¹⁸² He proposed the introduction of a proportional corporate tax and a 'dividend tax' (modelled on the one he had designed for the Netherlands), with a maximum rate of 10%, to replace the 'excess' and 'extra profit taxes' and better tax the flow of profits from corporations to private shareholders. Rigidly retrenching "ethical expenditures"¹⁸³, he urged, would bring down fiscal needs and create a favourable business climate attractive to foreign investment and, he claimed, would help to support "the noble pursuit of uplifting the indigenous economy."¹⁸⁴

Treub's proposal evoked strong protests, not least because he had made some provocative claims about the capacities of the tax administration. The chief of the colonial Tax Administration, J.L. Vleming expressed his indignation by accusing Treub of using the "administrative overload", demonstrated by Wellenstein, as a "vulgar argument" for lower taxes.¹⁸⁵ A more substantial response, by economist J. van Gelderen, expounded on how the emphasis on dividend tax would leave chunks of larger corporate profits untaxed; this is what the excess and extra profit taxes had attempted to prevent.¹⁸⁶ It was quite obvious that Treub, a classic tropical capitalist, sought to create a mild tax regime for corporate profits, but it was quite hard for his opponents to prove that his plea for dividend taxes was not genuinely motivated on legal grounds.¹⁸⁷

Treub's influence reached deep into the Dutch parliament, including the Ministries of Finance and Colonies, as is easily recognized in both the consecutive debates and the eventual introduction of the corporate tax in

180 Treub was also involved in the establishment of the 'petroleum faculty of Utrecht. See Fasseur, *De Indologen*, 414-420.

181 Treub, *Nota*, 41-50.

182 Ibid., 17-18, 22. He argued that progressively taxing companies could not be legally subjected to the 'ability to pay' principle, the principle that taxpayers should pay tax according to the relative impact that tax will have on their wealth. Legal persons like joint stock companies, he claimed, did not gain income nor acquired wealth but were merely the instruments natural persons used to acquire these.

183 Treub, *Nota*, 10, 15-16.

184 Ibid., 27-29, 30-24, 96.

185 J.L. Vleming, *Critisch Antwoord op de Belastingnota van mr. M. W. F. Treub, Voorzitter van den Ondernemersraad voor Nederlandsch-Indië* (Batavia: Javasche Boekhandel, 1922), 1-12, 20-26, 34-43; J.L. Vleming, *De Financiële Positie van Ned.-Indië en de Belastingpolitiek van de Laatste Jaren* (Amsterdam: Ontwikkeling, 1926); Taselaar, *De Nederlandse Koloniale Lobby*, 231.

186 Van Gelderen, *Voorlezingen*, 1., Taselaar, *De Nederlandse Koloniale lobby*, 231.

187 M.W.F. Treub, *Nadere Beschouwingen over de Indische Vennootschapsbelasting* (Weltevreden: NV Boekhandel Visser & Co, 1923), 45-48.

1925.¹⁸⁸ Moresco's 'Tax Revision Commission' had argued against a dividend tax and favoured a progressive profit tax¹⁸⁹, but its advice was largely ignored. To the frustration of many officials in Batavia, a proportional profit tax was introduced, using a tax rate of 10% levied over companies with a settlement in Indonesia.¹⁹⁰ The ordinance seemed largely informed by the advice of another commission, supervised by economist G.W.J. Bruins and appointed by the Minister of Colonies Simon de Graaff (in office 1919-1925), both closely related to the 'colonial lobby'.¹⁹¹ Thus the industrial elite, that constituted the top of the colonial system, secured its capitalist interests through the tax regime at the cost of fiscal-political and social development, even though it was sincerely opposed by the executive branch in Batavia.

Crisis and creativity: the wage tax, a fiscal endpoint?

The corporate tax would, nonetheless, make important contributions to the colonial treasury over the course of the late 1920s, in the region of about 42 to 72 million guilders in 1925-1926 (see appendix 3), and take over part of the revenue formerly assessed in the income tax.¹⁹² But following the global economic crisis unfolding after the stock market crash of 1929, it became clear how brittle the tax system had remained, as revenue from all taxes – especially corporate and European income taxes, connected more tightly to the global economy – plunged. In 1930, government expenses surpassed

188 Taselaar, *De Nederlandse Koloniale Lobby*, 31-37, 49-51, 92-38, 229-260, 503-225.

189 It proposed to levy a progressive profit tax that maintained a 5% rate at a 5% profit-capital relation, progressing with 0,7% per 1% growth of the profit. Following Van Gelder, the Commission argued that levying dividend tax would stimulate unequal spread of the tax burden and proportional taxes would put the burden decreasingly on big, and increasingly on small companies, and that dividend tax was too easily evaded and as many 'colonial companies' also employed activities elsewhere on the globe, encumbering the assessment of what share of the dividend was earned and taxable in the Indies. The Commission argued against a proportional profit tax, because a rate of at least 16% would have been necessary to generate the same revenue as under the profit and product taxes of 1917-1924, too much for small companies with modest profits, and deterrent for foreign investors. The Commission argued that company revenues should be taxed heavier in the colony than in the Netherlands, as natural persons (the shareholders) behind joint stock companies often lived outside the tax domain of the NEI. This would make it easier to spread the tax burden and decrease the 'colonial drain.' See: CtHBNI, *Tweede Verslag*, 8, 10-17, 14-16, 20, 23-24, 29-35, 24-29, 43-44; Taselaar, *De Nederlandse Koloniale Lobby*, 220; W. de Cock Buning, *De Herziening van het Belastingstelsel voor Nederlandsch-Indië* (Utrecht: Bruna, 1924), 6, 10.

190 Lancée, *Beknopt Overzicht*, 22. The corporate tax hence favoured larger corporations over smaller companies. The 'Vereniging van Nederlands-Indische Spoor-en Tramwegmaatschappijen' (Association of Dutch East Indian Railway and Tramway Companies) requested the implementation of a digressive scale in the application of the profit tax. This was the issue that originally divided the *Commission for Revision*. Eventually the majority of the *Commission* advised to levy an extra profit tax instead of using digressive rates. CtHBNI, *Tweede Verslag*, 2, 12-14, 25-17, 38, 46-17; Taselaar, *De Nederlandse Koloniale Lobby*, 243-248.

191 Taselaar, *De Nederlandse Koloniale Lobby*, 220, 249-251.

192 Ibid., 253-254; Lancée, *Beknopt Overzicht*, 22-23.

revenue, causing deficits. Declining market prices and the slow response of the government to the need for a decrease in taxes, rapidly led to increasing poverty and debt.¹⁹³

Consequently, arrears in the unified income tax assessment ran up to 34% on average in the archipelago in 1933, and many small incomes managed to dodge payment altogether. Even in Batavia, 42% of the taxpayers “was not reached.”¹⁹⁴ This added to the revenue problem, and the government started facing an increasingly uncontrollable fiscal crisis. Moreover, the introduction of the corporate tax and a new Income Tax in the Netherlands in 1914, affected a number of regulations of the 1920 income tax.¹⁹⁵ Hence, in 1932, the unified income tax system was revised. The revision comprised the introduction of an ‘extra’ income tax, originally introduced as a crisis measure in 1932, but made permanent in 1934. It was a duplication of the original unified income tax, but levied at a lower tax payment threshold of 60 guilders of income annually, in order to reach greater amounts of taxpayers.¹⁹⁶ Additionally, the revised income tax of 1934 included a tax on wages. This had already been suggested in the 1920s, for instance, by Meijer Ranneft and Huender.¹⁹⁷ However, it met with resistance from employers who were expected to carry the heavy administrative burden of taxing small wages. Nevertheless, in 1934 it was introduced, largely from pragmatic motivations, forcing companies employing four persons or more to gain a licence (that also served as the assessment bill for the income tax), and maintain wage administrations. Companies paid 4% tax over these wages by buying ‘wage-seals’ at post offices and optionally sticking these on signed wage lists (see figure 2.8) to withhold the tax from their employees’ salaries.¹⁹⁸ In this way, wages became the taxable objects and employers the legal taxpayers. They paid 4% tax over the wages of their employees, which saved the government the burden of chasing reliable data on the incomes of wage-earners.¹⁹⁹

193 Booth “The Burden of Taxation”, 101-104, 108; Booth, *Economic Change*, 110.

194 NA MinKol 1901-1953 OV 3524, Vb. 6-11-1934 and 7-11-1934 n1, herein: MvT n3; NA MinKol 1901-1953 OV 3534, Vb. 31-12-1934 n6.

195 Soebekti, *Some Facets*, 43.

196 Stbl. 1934 n649. See also H.J. Hofstra, “Een Vergeten Jubileum”, *Weekblad Fiscaal Recht* 1963/949 and G.C.D. Grauss, “De Loonbelasting: Een Zakelijke of Persoonlijke Heffing?” *Maandblad Belasting Beschouwingen* 80:4 (2012), 155-167: 155-159.

197 They suggested to deduct taxes for civil servants from their salaries immediately. Meijer Ranneft and Huender, *Onderzoek naar den Belastingdruk*, 82-83. The Tax Revision Commission of Moresco agreed but did not want to go as far as to obligate employers to do so. CtHBNI, *Vierde Verslag*, 40. Reys also mentions a wage tax as a solution to the levying problem. Reys, *De Inkomstenbelasting der Inlanders*, 150-160.

198 K.H. Dronkers, *De Loonbelasting* (Batavia: Noordhoff-Kolff, 1936), 3. Theoretically, sticking the seals was not mandatory; employers were free to determine whether they paid the 4% tax themselves or imposed the burden on their employees. To prevent double taxation, incomes below 900 guilders were exempted from the income tax over the part of income acquired through wage, while incomes above 900 4% reduction in income tax. When employing more than 100 people, paying in cash was also possible.

199 M.R. Manse, R. Arendsen, and M. Klever, “De Indische Loonbelasting in Perspectief: Fiscale Innovatie in Koloniale Context”, *Maandblad Belasting Beschouwingen* 86:1 (2018), 20-30.

Did this solve the problem of income administration? Low wages remained problematic and after 60 years of fiscal evolution, assessing taxes from incomes below 200 guilders was still based, as asserted by Minister of Colonies H. Colijn, on “visible signs of welfare.”²⁰⁰ So it seemed the levying problem had merely been handed down to the corporate sector. Nonetheless, the wage tax successfully helped to raise income tax revenues steeply, from 17 million guilders in 1934 to almost 25 million guilders in 1939, three to five times as much as the land rent revenue in the same period (see appendix 2).²⁰¹ In abstract fiscal terms, it was a success. It also forced employers to keep a tighter administration through registration and paperwork, which enhanced certainty among wage earners. Politically, it had far-reaching consequences, because the responsibility of assessing and collecting the income tax had been transferred to employers and the collector’s wages enjoyed by many indigenous civil servants and ‘Foreign Oriental’ *Kapitan*, were curtailed. An emergency fund was established in Java to compensate these indirect rulers, but enthusiasm for taking on such offices was reduced enormously.²⁰² Additionally, both the revised income tax and the wage tax explicitly lowered the level of equity by reducing progressivity for the sake of efficiency; instead of progressive rates, incomes were once again scaled into specific categories and taxed proportionately.²⁰³ The government had finally taken a more pragmatic stance, but largely out of financial need rather than in acknowledgement of the structural impediments which tax-levying problems kept posing to fiscal equity. Hence, by 1930, the burden of taxation had been reallocated to some extent but was still carried largely by indigenous, mostly Javanese peasants, who paid income taxes, land rent and performed services.²⁰⁴ Little was left of the colonial state’s passion to develop equity and fairness, as issues of efficiency became prioritized over issues of fiscal inequality.

200 NA MinKol 1901-1953 OV 3526, Vb. 7-11-1934 n1, herein: MvT n3, MinKol; NA MinKol 1901-1953 OV 3534, Vb. 31-12-1934 n6; NA MinKol 1901-1953 OV 3547, Vb. 19-2-1935 n4, herein: MinKol to GG, 20-2-1935. Employers that spent less than f2.50 on wages in total were exempted. See NA MinKol 1901-1953 OV 3526, Vb. 16-11-1934 n1 and NA MinKol 1901-1953 OV 3533, Vb. 21-12-1934 n30, herein: DirFin to GG, 31-10-1934, Besl. GG, 29-11-1934; NA MinKol 1901-1953 OV 3568, Vb. 14-6-1935.

201 Dronkers, *De Loonbelasting*, 2.

202 ANRI AS GB TGA 10180, herein: Besl. 23-12-1936: DirBB to GG, 7-10-1936, BGS, 9-9-1936: DirBB to GG, 18-7-1936, DirFin to GG, 31-7-1936, DirBB to HGB, 16-10-1936, ‘Rapporten gewestelijk bestuur over deze kwestie’ (for instance: Res. Surabaya to Gov. East Java to DirFin, 9-12-1935 and Gov. Central Java to DirFin, 8-3-1937).

203 They were divided in three different ‘income groups’ of below f200 per year, f200-900 and above f900. Incomes below f200 were to be assessed in accordance to ‘visible clues of welfare. NA MinKol 1901-1953 OV 3534, MinKol Vb. 31-12-1934 n6.

204 Booth, “The Burden of Taxation”, 106. See also D.S. Paauw, “The Tax Burden and Economic Development in Indonesia”, in B. Djuanda et al. (eds.), *Ekonomi dan Keuangan Indonesia* (Jakarta: Badan Penerbit Pembangunan, 1954), 564-588.

DAFTAR OEPAH
(Origineelnja jang haroes dipegang.)

PEJABATAN PADJAK.

NAMA PEMBERI KERDJA (MADJIKAN) ... Rim Wicakray
NAMA DAULAN DAN NOMOR ROEMAH
(ATAU KAMPOENG) ... 2 Chinkamp Chaat
TEMPAT TINGGAL ... Tegal

N.B. Daftar ini origineelnja (salaja) hendaklah disimpan selama 5 tahun.
Doepikat daftar oepah ini, tempat mentjatat oepah jang mesti atau jang sebelah dibayar dalam kwartal
kalender jang berdjalan, haroes dimasokkan sebelum tanggal 15 dari bulan jang berikoetnja sesudah
kwartal itoe, tjadi sebelum tanggal 15 JANUARI, 15 APRIL, 15 JULI atau 15 OKTOBER.
Origineel dan doepikat daftar oepah haroes diisi bersama-sama.
Sibir segel oepah jang sebelah kiri ditempelkan pada origineel, sibir (constrôle) jang sebelah kanan pada
doepikat.
Tanggul memahai segel oepah haroes ditoeles dengan tinta pada tiap-tiap bagiannja.
Madjikan wajib membloeboekan tanda tangganja dengan tinta pada tiap-tiap bagian segel oepah, sehingga
tanda tangganja itoe sebagian tertoeles diatas segel oepah dan sebagian lagi diatas daftar oepah.
Kalku dapat dalam satoe kwartal orang memahai satoe stel daftar oepah sadja.
PAIDAN ITOE BESAANJA 4% DARI OEPAH DAN DIBLOELATKAN KEATAS INJADI KELIPATAN
f 0,10.

Djoemlah oepah jang dibayar atau haroes di bayar dengan pembayar mata wang jang sah.	Harga wang dari pada oepah jang haroes dibayar atau dibayar dengan rupia lala.	Djoemlah kedoes kolom jang pertama ditoeles dengan hoeoef.	Tempat oentook segel oepah. 1)
f 32.50	i-4 t/m 30/4/35 Tiga Pulas dua 50/100 Rapielch		
f 25.-	i-5 t/m 31/5/35 (Dua Pulas Lima Rapielch)		
f 22.50	i-6 t/m 30/6/35 (Dua Pulas Dua 50/100 Rapielch)		

1) Djika sudah memahai iden oentook membayar poelak itoe dengan tjara lala dari pada dengan segel oepah, dalam kolom ini haroes dibloeboeki tanda
tangan sadja menurutna poelak serta ditanggalkan dengan hoeoef harga djoemlahja jang sudah dibayar.
B. 1954-557-65. B-4127-54

Figure 2.8. Example of a wage tax assessment form of a Chinese employee from Tegal, Java, for the months of April, May and June (from top to bottom), 1935.

As can be seen, the seals, purchased by the employer at the local post-office (at which instance he basically paid the tax), represent different amounts. The green seals were worth one guilder, the red seals were available in amounts of 0.10 to 0.50 guilders. Hence, in this case, in April 4% tax over a monthly wage of 32.50 guilders, totalling 1.30 guilders of tax was to be paid, in May 4% over 25, guilders in wage, totals 1 guilder of tax, and in June 4% over 22.50 guilders, equals 90 cents.

Source: Belasting & Douane Museum, BDM 33212.

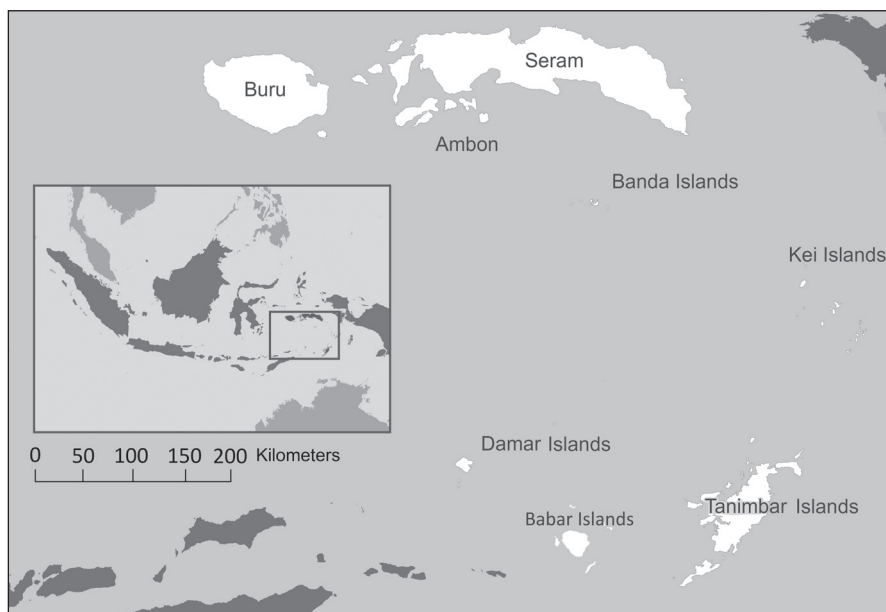
CONCLUSION

The evolution of the Dutch colonial tax system was supposed to propel a steady, systematic and controlled march from the 'depths of feudalistic patrimonialism' to the 'heights of European fiscal bureaucracy and modernity.' The series of tax reforms between 1878 and 1935 intended to replace systems of coerced labour and tax farming with progressive direct income taxes. These supposedly included all colonial subjects, no matter their ethnicity or location, to tax them in a unified, equivalent and fair manner and support indigenous economies by redistributing the burden. Strictly financially speaking, the reformation of the colonial fiscal apparatus can be considered successful, as there was increase in the proportion of government revenue carried by direct taxes (see appendix 3), following the expansion and inclusion of taxpayers across Indonesia under colonial rule.

However, intense debates about taxation within the colonial administration reveal that officials struggled in meeting the interests of various social groups in different regions, in connecting theory to practice and in matching the ambitions of supreme officials with the capacities of local bureaucracy and the expectations of taxpayers. During this struggle, the financial interests of the state and of corporate capital were prioritized almost without exception over those of regional governments and indigenous taxpayers. The premeditated paternalistic-altruistic ambitions of the colonial state were structurally limited by the disturbing effects of corporate interests, the reality of socio-economic differences, administrative incapacity and indirect rule. Furthermore, the tax reforms were expected to fiscally unify a state crossed by numerous geographical, ethnic, social and economic divisions. Colonial statesmen set themselves the impossible task of introducing fiscal equity and fairness to a state that was in itself fundamentally unequal and unfair.

As long as the various fundamental differences in the aims of the government, interests of its inhabitants and realities of governance were not taken into account, the grand designs of the unified fiscal state would not reach much further than the drawing tables in offices in Batavia and The Hague.²⁰⁵ If ideology and policy offered too few tools to solve these differences, than how did policy makers shape a workable tax regime? The following chapters will demonstrate how and why officials in different regions, from the early seventeenth to the mid-twentieth century, constructed the tax system on the spot, and how under specific circumstances these tensions played out.

205 Furnivall, *Colonial Policy and Practice*, 181-187.



Map 3.1. The Central Moluccas.



Map 3.2. Ambon and the Lease Islands of Haruku, Saparua and Nusa Laut, just east of Ambon (also called 'Ulias' or 'Oeliassers' in colonial sources). Ambon is comprised of two volcanic peninsulas, Hitu and Leitimur, the landscape of which contributed to the emergence of specific geographical, natural, cultural, religious, political and social distinctions on Ambon.

The rise and fall of a coerced labour economy

Labour services and indirect rule in Ambon,
c. 1600-1920

In 1902, 33 Ambonese *raja* (kings) faced such a dramatic decrease in their personal finances, that they collectively wrote to the Governor General asking him to raise their monthly stipends.¹ Their incomes had consistently shrunk during the preceding decades as a consequence of the gradual collapse of the spice-market, on which their wealth had depended since the establishment of VOC-controlled and monopolized spice production in the mid-sixteenth century. Some of these rulers reportedly even lacked the means to buy the appropriate regal outfits they were entitled to and expected to wear ceremonially, and had to borrow suits for formal occasions from richer colleagues or European officials.² Their prestige as rich and powerful local spice-lords crumbled so badly that they started experiencing difficulties in enforcing their ancient, bestowed rights and entitlements to income, land and labour.

Ambon, located in the Central Moluccas (see map 3.1 and 3.2), was once among the most important islands of early-modern Dutch colonialism. Its suitability for the cultivation of cloves, indigenous to the Moluccas, was the principal attraction of Europeans to the Indonesian archipelago and a source of extravagant profits.³ So how and why did its indigenous rulers, pivotal to Dutch monopolized clove production, end up in such a deplorable state in the twentieth century? And how did the colonial administration and Ambonese society respond?

This chapter scrutinizes the changing role of Ambon's indigenous rulers during the three centuries of Dutch presence on the island. It explores the various socio-political consequences of the transformation of colonial agricultural monopolism and coerced labour to liberalism, free labour and monetary taxation, by centralizing the changing role of appointed 'kings.' It is, in essence, a study of the shifting patterns of indirect rule under the influence of changes in taxation. Ambon provides a unique case study because, as the first region of Indonesia to ever come under Dutch rule, it is where Dutch principles of coerced agricultural labour and indirect rule were practically invented. Moreover, for more than 200 years, monopolized coerced clove production would intertwine with Ambon's socio-political structures and *adat*. It would provide for the political establishment of the colonial state and define the fiscal foundations of Ambon under colonial rule. Therefore, the final abolition of the clove monopoly in the 1860s posed

1 ANRI AS GB MGS 4263, herein: MGS, 22-6-1903: 33 *Raja* of Ambon to GG, 16-8-1902, 'rekestanden.'

2 ANRI AS GB MGS 4263, herein: MGS, 22-6-1903: Res. Ambon to GG, 7-7-1902.

3 Cloves are the dried flower buds of clove-trees (*Eugenia aromatic*).

pressing questions about the reinvention and reorganization of local society along more modern principles of governance. In the new situation, there was no longer a place for *adat* lords sharing in the fruits of coerced labour. The colony was to be governed by proficient, indigenous officials who were self-funded by taxes disjointed from personal interests. However, the monopoly shaped a strong path-dependency which primed the successive monetary taxes until the 1920s. Additionally, the decay of the spice market in the nineteenth century caused economic hardship that not only impoverished the raja but also structurally impeded the collection of sufficient tax revenue. Consequently, the Dutch were unwilling to invest in new ruling mechanisms or new roles for the pauperized chiefs. This chapter will investigate how the plea of the 33 *raja* was not only symptomatic of the depressing tale of Ambon's declining economic relevance in the nineteenth century, but also of the increasing deliberate, selective blindness of officials towards specific fiscal-political problems.

This chapter is divided in two sections. The first explores the political-fiscal foundations of the VOC's spice-monopoly, to demonstrate how Dutch monopolism impacted and transformed local economy and society into a consolidated, conjoined Ambonese-Dutch system geared towards large scale clove production, especially though elevation of Ambon's indigenous rulers. The second section explores how, and why, specific elements of the monopoly system kept resonating in the income taxes introduced after its dismantling, while other aspects of the tax reforms slowly started to undermine the position of the local chiefs.

3.1 THE FOUNDATIONS OF THE SPICE MONOPOLY

When the Dutch arrived in the Central Moluccas, they entered a world rife with political interaction and war, infused with political, social and religious dimensions. The majority of the Central Moluccan islands were nominally autonomous, but came increasingly under the domination of external powers. From the sixteenth century onward, clove production on Ambon was largely controlled by the autonomous Ambonese *nagari* (village/village state) of Hitu, the Portuguese, and the Northern Moluccan Sultanate of Ternate (see map 2.1). From the early seventeenth century onward, the power of the Portuguese and Ternate crumbled under aggressive intervention by the Spanish, the Dutch and subsequently, the Sultanate of Makassar on South Sulawesi. Slowly, European trading companies started outcompeting Chinese, Malay, and (East-)Javanese merchants.⁴

4 G. Xu, "Junks to Mare Clausum: China-Maluku Connections in the Spice Wars, 1607–1622", *Itinerario* 44:1 (2020), 196–225: 197–198; T. Mostert, "Scramble for the Spices: Makassar's Role in European and Asian Competition in the Eastern Archipelago up to 1616" in A. Clulow and T. Mostert (eds.), *The Dutch and English East India Companies. Diplomacy, Trade and Violence in Early Modern Asia* (Amsterdam, Amsterdam University Press, 2018), 25–54.

Ambon as encountered by the VOC around 1600, was characterized by centuries of collaboration with and resistance towards various foreign powers. While Ternate had governed large parts of the Moluccas, levying services and tributes, and the rivalling Sultanate of Tidore had exercised political influence over East and Northern Seram, many *nagari* on Ambon and Seram (see map 3.3 and 7.1) retained a high level of semi-independence. They retained their respective systems of village-*adat* to determine matters of land allocation and labour, social relations and taxation, without much supervision from higher governing authorities.⁵ This would change drastically over the course of the seventeenth and eighteenth centuries as, in search of full control over the spice trade, the VOC started absorbing local principles and institutions of social organization under a unified system of coerced production, labour and rule. It replaced older forms of *adat*-oriented village-encompassing collaboration, with its own interpretations of these, to fit its capitalist-oriented schemes.

The establishment of the spice monopoly

Dutch occupation of Ambon in the seventeenth century foreshadowed Dutch monopolistic-capitalist colonization of the entire Indonesian archipelago in subsequent centuries. Essentially, the Dutch acquired their monopoly by violently forcing their various competitors out of the market, signing contracts with local rulers requiring delivery of spices for fixed prices, and ultimately by resorting to military violence when other traders succeeded in circumventing its surveillance.⁶ Finally, after expelling the Portuguese in 1605, the Dutch consolidated their supremacy over the Central Moluccan seas and the spice market during the first half of the seventeenth century by exploiting shifting power alliances and internal conflicts (between Ternate and Tidore, the states in South Sulawesi and the Spanish, but also among the many *nagari* on Seram, Ambon and Banda).

5 D. Alwi, *Sejarah Maluku: Banda Naira, Ternate, Tidore dan Ambon* (Jakarta: Dian Rakyat, 2005), 402-414, 424-435.

6 The VOC initially lacked the adequate means to enforce its contracts or counter local resistance and competition of other merchants based in port-cities around the archipelago, who offered commodities much cheaper than the Dutch could, and in return sold spices for lower prices than the VOC was willing to pay. Particularly brutal was the conquest of the nutmeg-monopoly on Banda in 1609-1621 and subsequent deportation and mass murdering of the indigenous population. See G.J. Knaap, *Kruidnagelen en Christenen: De Verenigde Oost-Indische Compagnie en de Bevolking van Ambon 1656-1696* (Leiden: KITLV Uitgeverij, 2004), 23-25; L.Y. Andaya, *The World of Maluku: Eastern Indonesia in the Early Modern Period* (Honolulu: University of Hawaii Press, 1993), 41-44, 151-156, 174-175; M.S. Widjojo, *The Revolt of Prince Nuku: Cross-Cultural Alliance-Making in Maluku, c.1780-1810* (Leiden/Boston: Brill, 2009), 12-15.

This was accomplished by a violent and forceful relocation of people and their villages, and by annihilating clove production everywhere except on Ambon and the Lease islands (the smaller islands east of Ambon, see map 3.2).⁷ Harbours were closed to all ships except the VOC's to ensure exclusive access to and full control over clove and nutmeg production and trade. This was enforced by the organization of annual *hongi* expeditions (*hongitochten*), traditional fleets of hundreds of indigenous rowing boats (*kora-kora*), which had been organized by Ternate to emphasize its prestige and power, and were appropriated by the VOC to intimidate local populations, enforce obedience and maintain the monopoly and clove-prices by burning down houses and removing 'illegally' planted trees.⁸ The practice of taking down (and replanting) trees enabled the VOC to control availability and demand in order to influence prices on the European market.⁹ From 1652 onward, production of cloves was made mandatory on Ambon, and all cloves had to be rendered to the VOC for a fixed price.¹⁰ The VOC forbade the Ternatan Sultan to produce spices on his homeland for which it paid him an annual remuneration, starting a long but strained diplomatic relationship between the Dutch colonial government and Ternate.¹¹ Once their monopoly was established, the Dutch, building on the structures bequeathed by the *nagari*, Ternate and the Portuguese, begun reorganizing Ambon's society in order to fully gear the labour economy towards forced clove production.

Below and above the nagari: Ambon's socio-political organization

The first island ever fully dominated by Dutch colonialism, Ambon offers a unique insight into how the Dutch mapped and used local social organizations to coordinate coerced cultivation and monopolized trade. Upon their arrival in the early seventeenth century, the Dutch encountered a dynamic and fragmented indigenous society. The *nagari*, scattered across the Ambon and the Lease islands, offered little footing for establishing a unified state structure. Relations within and between these *nagari*, which were either Islamic or Christian, were relatively weak and characterized by alliances

7 See Andaya, *The World of Maluku*, 55, 83-110; Knaap, *Kruidnagelen*, 25-34, 37-39; A.B. Lapien, *The Deversified Unity of Maluku-Kie-Raha: Its Historical Development* (S.I.: s.n., 1984), 184; Widjojo, *The Revolt of Prince Nuku*, 19-21.

8 Knaap, *Kruidnagelen*, 39.

9 Ibid., 299-326. In 1656, the Ambonese were made to plant 120,000 trees, and two years later another 60,000, but in 1667 further planting was forbidden and in 1692 and 1697 trees were cut down. Furnivall, *Netherlands India*, 39.

10 Selling cloves to third parties was harshly punished. Ch. F. Van Fraassen, *Ambon: Van Wingewest tot Werfdepot* (Amsterdam: De Bataafsche Leeuw, 2018), 59.

11 See Widjojo, *The Revolt of Prince Nuku*, 23-25, 39-45, 47-48, 55-60, 69-74, 77-83; Andaya, *The World of Maluku*, 210-213, 244-246; H.E. Niemeijer, "De Geveinsde Vrede: Eer, Protocol en Diplomatie in de Machtverhouding tussen de Verenigde Oost-Indische Compagnie en Ternate omstreeks 1750" in G.J. Knaap and G. Teitler (eds.), *De Verenigde Oost-Indische Compagnie: Tussen Oorlog en Diplomatie* (Leiden: KITLV Uitgeverij, 2002), 309-336.

of social support rather than political organization.¹² Ambon had been a society of “racial mixture, multi-ethnicity, geographic dispersion, relative isolation of various communities, insufficient means of communication and transportation, fragmented social and political organization, inter-village conflicts, land shortage, population pressure and several strains of religious creeds.”¹³ This prevented the rise of strong, centrally organized, tax-levying state-like entities (contrary to the Northern Moluccas, where Sultans reigned over more centrally consolidated realms), required for the organization of large-scale, structural extraction. Hence, the *nagari* and their functions were transformed drastically under the new reality of Dutch dominance. Let us have a look at how the Dutch attempted to reorganize the *nagari* internally, in order to operate coerced spice production.

Nagari were territorially unbound village communities governed by a village council, a *saniri*. Each *nagari* was inhabited by a number of genealogically kinship-related clans called *soa*, originally a Ternaten concept.¹⁴ On Ambon, *soa* became no longer (necessarily) tied by kinship, and developed into interrelated migrant groups of people usually of Ternaten or Seramese origins, unified under and represented in the *saniri* by one chief, the *kepala soa*.¹⁵ *Soa* have been described as “quite accidental conjunctions” of a number of family groups of different origins, with links to similar social groups around the Moluccas, as far away as Timor.¹⁶ These family groups, the *mata rumah* (or *rumah tau*), were exogamous patrilineal clans that could

-
- 12 Van Fraassen, *Ambon*, 54. Monotheistic religion in the Central Moluccas, as put by F. Cooley, was “like a kind of graft on the tree of culture”, coexisting with numerous elements of other socio-religious practices related to *adat* and spiritual life. The various elements in which institutionalized religion and more ancient social beliefs guided governance, faith, ethical norms, and ritual and ceremony shaped tensions cannot be explained only in terms of Christian-Islamic rivalry, even though the Dutch obviously had a preference for the Christian *nagari*. It also deserves notice that Ambonese society as known from early modern and modern historical sources emerged under continuance foreign influence. Ternaten, Arabic and European presence left important marks, creating new realities in the *nagari* of law and social organization. Ambon’s social geography should be seen as the result of these encounters. See F.L. Cooley, “Altar and Throne in Central Moluccan Societies”, *Indonesia* 2:2 (1966), 135-156: 137, 145-146, 146-154, and D. Bartels, *Guarding the Invisible Mountain: Intervillage Alliances, Religious Syncretism and Ethnic Identity among Ambonese Christians and Moslems in the Moluccas* (PhD thesis, Cornell University, 1977), 26-27.
 - 13 Bartels, *Guarding the Invisible Mountain*, 28-31.
 - 14 On Ternate, *soa* were quarters or neighbourhoods that originated in kinship-based units, to which specific familial clans could be traced back. As Van Fraassen demonstrates, tracing back these clans became increasingly complex over the course of the centuries. Ch. F. van Fraassen, *Ternate, de Molukken en de Indonesische Archipel. Van Soa-Organisatie en Vierdeling: Een Studie van Traditionele Samenleving en Cultuur in Indonesië* (Leiden University, 1987), I, 40-141, 173-264.
 - 15 F.L. Cooley, *Ambonese Adat: A General Description* (New Haven: Yale University, Southeast Asia studies, 1962), 7; F.L. Cooley, “Village Government in the Central Moluccas”, *Indonesia* 1:7 (1969), 139-164: 140, n143.
 - 16 F.A.E. van Wouden, *Types of Social Structure in Eastern Indonesia* (The Hague: Nijhoff, 1968), 149-152.

be traced back to a mythical ancestor whose direct descendants held the hereditary privilege of ruling the *soa* together.¹⁷ *Soa* had a dualistic social and religious function; its spiritual and social wellbeing was guaranteed by its proper constellation and the behaviour of its members according to local *adat*. Larger bonds of *soa* constituted so-called *uli* that were formed in groups of five or nine villages or *aman* (members) that had a shared ancestor. Prior to Dutch colonization, these *uli* constituted the organizational foundations of inter-*nagari* relationships, coordinating the administration of peace, order, justice, labour services and tributes across the Central Moluccan Islands.¹⁸ *Uli* were village-federations rather than state-like entities and were never strong enough to, for instance, levy taxes.¹⁹ Among specific *uli* federations continuous rivalry and warfare existed which Ternate and Tidore eagerly politically exploited.²⁰

To the Dutch, these sub- and supra-village organizations seemed rather incomprehensible. The *uli* federations were even deemed subversive to colonial political order and actively undermined by the Dutch.²¹ Subsequently, another form of socio-economic village partnership known as *pela*, grew in popularity on Ambon.²² *Pela* alliances, as D. Bartels explains, crossed religious boundaries, based on the idea that “all members in the *pela* relationships are considered to be of one blood”, by ‘exchanging’ (mixing or drinking each other’s) blood to create a bond of brotherhood, “transferring

17 There were about 15-25 *mata rumah* per village. *Mata rumah* is the Malay term for this group, the indigenous term is *rumah tau*. The Dutch derived term ‘fam’ (*familie*) is also used. Whenever this ‘mythical ancestor’ arrived, he was assigned a name commemorating some special event which was associated with his arrival and transferred to a special, sacred stone called *teun* (or *teong*). See Bartels, *Guarding the Invisible Mountain*, 22; Cooley, *Ambonese Adat*, 36, 105; Cooley, “Altar and Throne”, 139. Van Hoëvell suggested that specific *mata rumah* delivered the *raja*, *kepala soa*, and other village officials, hence shaping a class division. G.W.W.C. baron van Hoëvell, *Ambon en meer Bepaaldelijk de Oeliasers, Geographisch, Ethnographisch, Politisch en Historisch Geschetst (met eene Kaart der Oeliasers)* (Dordrecht: Blussé en Van Braam, 1875), 46-47, 6.

18 As explained by Bartels, *uli* consisted of three, five, seven and nine constituting parts, the five (*lima*) and nine (*siwa*) being the most common. *Nagari* consisted of social units of two complementary moieties that exchanged partners for marriage. These two parts, plus the unity of these two parts together were imagined as a trinity that constituted the village unit. Two counterparts (thus four elements, or *aman*) and the ‘head’ of the unity formed an *uli lima*. *Uli siwa* had another two pairs of *aman*. *Uli lima* and *uli siwa* ere each other oppositions which started imbuing other divisions. On Ambon, for instance, most of the *uli lima* settled on Hitu and embraced Islam, while the *uli siwa* kept to older traditions and settled on Leitimor. See: D. Bartels, *In de Schaduw van de Berg Nunusaku: Een Cultuur-Historische Verhandeling over de Bevolking van de Midden-Molukken* (Utrecht: Landelijk Steunpunt Edukatie Molukkers, 1994), 163-168. Similar geometric designs of five- and nine-unit elements appeared across Indonesia as a form of polity related to geographical and cosmological influences. See Tambiah, *Culture, Thought, and Social Action*, 253-256.

19 Knaap, *Kruidnagelen*, 13-15; Van Fraassen, *Ternate*, I, 44-45 and II, 495-505.

20 Knaap, *Kruidnagelen*, 13.

21 Ibid., 343; Cooley, “Altar and Throne”, 139.

22 Bartels, *In de Schaduw van de Berg Nunusaku*, 431-432; Bartels, *Guarding the Invisible Mountain*, 28-33. See also R. Chauvel, *Nationalists, Soldiers and Separatists: The Ambonese Islands from Colonialism to Revolt, 1880-1950* (Leiden: KITLV Press, 1990), 7.

the idiom of consanguinity to strangers.”²³ Within *pela* networks, involved *nagari* were expected to protect and support each other by coordinating war and peace and assisting each other in times of crisis or in undertaking larger community projects, such as the construction of mosques and village houses (*baileo*).²⁴ *Nagari* had to shelter visitors from allied *pela* villages to whom food could not be denied. *Pela* networks existed prior to the arrival of Europeans but developed its functions of defence and aid networks only under colonialism.²⁵ As such the *nagari* on Ambon, even though taking care of their own subsistence household economies, were always organized in larger economic and political bonds of mutualism. Such bonds served as viable alternatives to European political entities and institutions such as states and centralized taxation, to provide security against shared risks and local challenges and circumstances.²⁶

Whereas *soa* determined one's rights, obligations and place in society based on ancestral descentance, landholding and usufruct rights were organized through yet another form of social organization, revolving around landholding lineage-groups of patrilineal descent, called *dati*. How and why *dati* formed is not entirely clear.²⁷ Under colonialism, *dati* groups were transformed into politically and territorially defined labour units for clove production, labour services and taxation. Originally, members of *dati* held usufruct rights to cooperatively exploit specific *dusun*, *sago* palm gardens (*sago* or *sagu* is a starch extracted from the centre of *sago* palm stems which was, and still is an important staple food in the Moluccas and Papua). Many colonial officials considered *sago* a crop easy to cultivate. A hungry Ambonese, they believed, would simply go to his *dusun* to find a ripe *sagu* tree with readily available food.²⁸ Such food abundance, it was claimed, prevented the rise of large-scale rice cultivation and the accordant labour ethos and state institutions, which to the colonial mind explained the

23 Therefore, intermarriage within networks *pela* was not allowed. Bartels, *Guarding the Invisible Mountain*, 29, 34-37, quote p. 37.

24 *Pela* networks were sometimes used on the offensive; when one village would attempt an attack on another village it would try to find allies and establish a *pela*. See *ibid.*, 38-41.

25 According to Bartels, *pela* networks unified Ambon “through the adversities and trials of history [...] and continues to be the generating force of Muslim-Christian solidarity.” *Ibid.*, 325. See also pp. 131-134, 140-145, 162-163, 324.

26 See M. van der Linden, “Mutualism”, in Van Rossum, Hofmeester, and Van der Linden (eds.), *Handbook Global History of Work*, 363-376: 498-501.

27 In the colonial readings of Van Hoëvell and *adat* specialist F.D. Holleman, *dati* were a typical example of Indonesian of ‘pseudo-feudalism’, in which clan chiefs or kings occupied lands and leased these to lesser chiefs and their families, who in return became tributary to the supreme chiefs or kings. See Van Hoëvell, *Ambon*, 177; F.D. Holleman, *Het Adat-Grondenrecht van Ambon en de Oeliasers* (Delft: Meinema, 1923), 185, 177. Knaap seeks the emergence of *dati* in specific methods of warfare that necessitated mobilization of manpower through higher levels of social organization. Knaap, *Kruidnagelen*, 178.

28 See for instance Van Hoëvell, *Ambon*, 52-55. On *dati* rights, see KITLV / Commissie voor het Adatrecht, *Adatrechtbundels: Bezorgd door de Commissie voor het Adatrecht; uitg. door het Koninklijk Instituut voor Taal-, Land- en Volkenkunde van Nederlandsch-Indië* (‘s-Gravenhage: Nijhoff, 1910-1955), Vol. 21, 29; Cooley, “Altar and Throne”, 1.

careless Ambonese attitude to life and the limited potential of local people to engage in more complex forms of political and commercial economic organizations, beyond subsistence.²⁹ Of course, *sagu* cultivation was more complex, but as this depiction supported the idea that the Ambonese were 'unready' for self-reliant forms of commerce³⁰, labour and monetary taxation, it was firmly adhered to, legitimizing coerced labour on clove plantations as the only possible method to discipline Ambonese people into productive, organized subjects.³¹

Land held by the *dati* (*tanah dati*) could not be sold or removed from the *dati*-holding, and in fact, the fruits of *tanah dati* were equally distributed under the supervision of the *kepala dati* or *dati* chief.³² Simply grabbing what one desired from the *dusun* would have been a violation of *adat*. Taking part in *dati* incurred the obligation to develop and protect it. Like *soa*, *dati* usually comprised various groups that dated back to kinship-related constellations, but *dati* and *soa* existed next to and independently from each other, so members of *dati* were not (necessarily) of the same *soa*, and sometimes even lived in different *nagari*.³³ Taking part in *dati* by paying taxes and performing services was a fundamental and necessary determinant for social participation that directed one's rights to sharing in the fruits of land and labour.³⁴ For this reason, *dati* structures provided ideal starting points to concentrate sizable groups of Ambonese into territorially defined and taxable units in the spice cultivation system and engrain institutionalized use of coerced labour in traditional Ambonese society. The VOC enforced plantation of clove trees on *dati* lands, and thereby utilized existing structures of duties, based on rights over land, to define liability of coerced clove plantation services. Allocation of *dusun* was increasingly used as reward or compensation for performance of services and payment of taxes.³⁵ For instance, under the VOC *dati* were expected to deliver one man to take part in the *hong*i expedition, who in return would be awarded with land. The VOC drafted

29 There was some small-scale, unorganized dry rice cultivation on Ambon. See for a description: Van Hoëvell, *Ambon*, 54, 60-62. Absence of large scale rice-cultivation has been explained as characteristic of the absence of state formation, in especially high-land areas of Southeast Asia, see for instance Scott, *The Art of Not Being Governed*, 5-6, 41-42, 75-76, 84-85.

30 As for instance claimed by Van Hoëvell, *Ambon*, 75.

31 Knaap, *Kruidnagelen*, 159; F. and K von Benda-Beckmann, *Where Structures Merge: State and 'Off-State' Involvement in Rural Social Security on Ambon* (S.l.: s.n., 1989), 4.

32 In case of neglect of land or in the event a whole *dati* went extinct, the use rights of *tanah dati* would return to the village administration to be redistributed over the remaining *dati*, see *Adatrechtbundel* 21, 28-30, 33; Cooley, "Altar and Throne", 57-58; Knaap, *Kruidnagelen*, 207-208; Van Hoëvell, *Ambon*, 178-183, 192-193, 194-197, 189-190, 202-205, 216-218.

33 Van Wouden, *Types of Social Structure*, 76, 148.

34 Van Vollenhoven, *Het Adatrecht*, 400.

35 For this reason, Valentijn interpreted the *dati* landholding system as a system of taxation and corvée. Knaap follows Valentijn in this conception. See Knaap, *Kruidnagelen*, 178-185; Van Fraassen, *Ambon*, 276.

'*dati* registers' that divided the people into 'troops' to create an overview of forced cultivation services called '*kerja trop*' that people had to perform, and the number of clove trees they had to maintain.³⁶ In 1814 and 1823, these *dati*-registers were consolidated by law to ensure no new *dati* were established.³⁷ Furthermore, the VOC prohibited villagers from leaving or living outside their *nagari*.³⁸ Under this kind of 'ground slavery' people were allowed to leave the *nagari* only for performance of labour in service of the VOC. The *kepala dati* were made fully responsible for supplying all cloves produced in the *dusun* to the village chiefs, the *kepala nagari*, and the VOC.³⁹

This way, for the first and not the last time, the Dutch broke down local societal structures, and selected, codified and enlarged the elements it considered useful, while ignoring others, to create a consolidated peasantry system on Ambon required to maximize extraction at minimal costs. The *dati* became the crucial working groups for fulfilling labour demands, the *dati* lands were the taxable objects, the *kepala dati* the responsible clove suppliers or taxable persons, the *nagari* the manageable territorial units, and the *kepala nagari* the crucial class of territorially bound, profit sharing puppet kings.⁴⁰ Their changing role symbolized the Dutch invention of indirect rule in Indonesia. How this came about, and what sorts of entitlements, profit shares and taxes they were made entitled to, deserves closer attention, as these would provide the foundation of the post-monopoly tax system in the later nineteenth century.

Village governance, taxes, services and entitlements

Generally, the core duty of Ambonese chiefs was observance and continuation of local *adat*, as established by the ancestors to preserve and secure the prosperity of the village community. In the case that *adat* was violated, it was believed that the ancestors' spirits would be offended and act accordingly,

36 Van Fraassen, *Ambon*, 277.

37 *Adatrechtbundel* 21, Ambon, n17, 28.

38 Some people constructed sheds outside the *nagari* in the *dusun* to escape the VOC's surveillance. P. Bleeker, *Reis door de Minahassa en den Molukschen Archipel: Gedaan in de Maanden September en Oktober 1855 in het Gevolg van den Gouverneur Generaal Mr. A.J. Duymaer van Twist* (2 vols., Batavia: Lange & Co, 1856), I: 146-147, 158-159; Knaap, *Kruidnagelen*, 218-219. On Buru, people also alternated between sheds and village houses which troubled the Dutch colonial administration to subjugate the population to its colonization schemes. As Buru was of little economic interest, it was never subjected to the same relocation policies as Ambon and Seram. See: B. Dix Grimes, "Mapping Buru: The Politics of Territory and Settlement on an Eastern Indonesian Island", in T. Reuter (ed.), *Sharing the Earth, Dividing the Land: Land and Territory in the Austronesian World* (Canberra: ANU Press, 2006), 135-156: 139-140.

39 In case of unsolvable conflict, the *saniri* would determine this. Cooley, "Altar and Throne", 59.

40 Knaap, *Kruidnagelen*, 212; Cooley, "Altar and Throne", 86.

venting anger upon the community.⁴¹ *Saniri* were headed by *kepala nagari*⁴² with an inheritable title of '*orangkaya*' or the higher '*raja*', and occasionally the lower '*patih*.'⁴³ They were ultimately responsible for proper adherence to *adat* (including matters of labour and taxation) and presided over the village courts. Their role changed drastically under colonialism. The Dutch appointed them as political territorial chiefs of the *nagari*, responsible for supervising clove production and maintaining public order, and treated them as 'Regents.' Every month the *kepala nagari* would appoint one of the *kepala soa* to assist in the general supervision of the *nagari* as '*kepala soa bulan*' (officer of the month).⁴⁴ Together, the various *kepala* became the principle instruments of the company, in exerting influence over society and maintaining coerced clove production.⁴⁵ *Kepala nagari* were originally selected by the population from the *kepala soa* during special ceremonies over which the VOC gained increasing influence.⁴⁶ By the nineteenth century, these ceremonies took place under supervision of *controleurs*. G.W.W.C. baron van Höevell (*controleur* on Ambon in 1870-1875 and Resident of Ambon in 1891-1896) described the election ceremonies as "irksome scenes" in which many persons aspired and competed for the village-chief title, although they had little chance of obtaining it. Specific families, with allegedly direct links to the original founders of the village, inherited the right to provide candidates for the election to positions of leadership.⁴⁷ Though occasionally, succession of village chieftainship was a cause of conflict among throne-pretenders – especially in those villages where the VOC had removed chiefs or relocated clans, in general, changes in rule were not seen as disruptions of village life but led to further reinterpretations of *adat*.⁴⁸

The key to successful indirect rule was to provide local leaders with

41 Cooley, "Village Government", 158; Cooley, "Altar and Throne", 142.

42 In colonial terminology usually referred to as *regents* or *raja*, which, in strict sense, they were not.

43 According to Cooley, within the village there was no significant difference in status among these titles until colonialism. Cooley, "Village Government", 144. As many other parts of Indonesia, the Central Moluccas experienced influence from the thirteenth century onward of the Hindu-Javanic empires (especially Majapahit) in the organization of the aristocracy, hence the Javanese-Malay character of these titles. Under colonialism, ranks and titles were signified by the adequate regalia annex heirlooms as concrete symbols of authority of which the most important were sticks with either silver (for *orangkaya*) or golden (for *raja*) tips engraved with the Dutch national coat of arms.

44 Van Hoëvell, *Ambon*, 23. In fact, there were two kinds of *kepala soa*: one, the *kepala soa ate*, was the one installed by the district government and wielded executive power, the other, *kepala soa tanah*, had particular functions addressing matters of land or *adat*, but were not installed or recognized by the district government. See Cooley, "Altar and Throne", 148, 152.

45 Van Fraassen, *Ambon*, 73.

46 Ibid., 76.

47 Van Hoëvell, *Ambon*, 19-23, quote p. 21. *Kepala* had to come from the appropriate clan as the supernatural powers (*sakti*) they supposedly disposed over was believed to be inheritable in male line.

48 Knaap, *Kruidnagelen*, 61; Bartels, *In de Schaduw van de Berg Nunusaku*, 137-138.

entitlements to profits from the monopoly. On Ambon, this happened in three ways. Firstly, *kepala nagari* received 'geschenk gaji' (salary gifts), annual gifts in commodities (usually linen, at a value of 20 guilders) from the government, presented during the festivities held at the end of *hong*i tours.⁴⁹ Secondly, they received *uang hasil* ('yield money') a sum of fifteen guilders per *barah* cloves (of 550 Amsterdam pound, ca. 270 kg), paid annually by the VOC-government. 60% of *uang hasil* was allocated to the *kepala nagari*, 30% to the (various) *kepala soa* and 10% to their assistants, the *marinyo*.⁵⁰ Thirdly, chiefs were entitled to levy a tax on the population, at a rate of 4% of the value of their harvested cloves, called *uang pitis*.⁵¹

Apart from these entitlements, the VOC awarded *kepala nagari* various special privileges, such as free board and lodging or the right to bear *payung* (umbrella's) and other signs of dignity.⁵² Most importantly, they became entitled to levy labour services, which was not customary on Ambon, but enabled by the imposition of *dati* registers. *Kepala nagari* were entitled to the use of unpaid so-called 'kwarto services' of one to five of their subjects per month, levied from every *dati* unit.⁵³ Additionally, *kepala nagari* had the right to shares in yields and personal services of five fishermen and hunters for food supplies, and to some personal services for construction and maintenance of their property.⁵⁴ Essentially, these were the earliest forms of registered and legalized unpaid corvée labour in service of local chiefs in the Dutch colonial empire.

49 According to Cooley, these comprised of several boxes of red powder for traditional *cakalele* dance, mirrors and beds, 77 yards of white cloth, 60 yards of unbleached cotton stuff, seven bolts of 30 yards each of denim, and twelve yard bolts of red cloth, used in ceremonial costumes. See: Cooley, "Village Government", 145.

50 *Uang hasil* was also known as *uang barah* or *barot*. Stbl. 1824 n19a; Van Hoëvell, *Ambon*, 24-25. See also Knaap, *Kruidnagelen*, 327-328. *Marinyo* were originally the spokespersons of the *kapitan*, the commanders of war, and transformed into the elected assistant of *soa* chiefs and served as adjutant or 'general errand-boy' of the *kepala soa* during the month when this particular *kepala soa* would be *kepala soa bulan*.

51 The indigenous members of the *landraad* (called *orang kaya kamera*) also shared in these incomes to some extent, and received 'mantelgeld' (cloth money), to buy appropriate attire for council meetings. Knaap, *Kruidnagelen*, 51.

52 Cooley, "Village Government", 140, 149-151; Van Fraassen, *Ambon*, 208-209. This happened across the Central Moluccas. On Buru, for instance, in 1681 the titles of *sengaji* and *patih* were abolished by the VOC and replaced with *orang kaya* to delineate overlap in religious and political functions and create a unified system of controllable village offices. Knaap, *Kruidnagelen*, 47.

53 Van Hoëvell, *Ambon*, 27. *Kwarto* derives from quartier or *kwartier*, the Dutch word for billet or quarters. Knaap distinguishes 'court services' for the VOC, referring to annual *hong*i rowing and other monthly services, and *nagari* services for the village, such as construction and maintenance of *balai*, churches and mosques. Every *dati* had to deliver one person. Knaap assesses that about 12% of the villagers was liable to perform services. Knaap, *Kruidnagelen*, 181.

54 If a *kepala nagari*'s house was built using such services, it would become common property of the *nagari* right after he passed away. Van Hoëvell, *Ambon*, 26-27. The *njora*, the regents' wives, also had rights to domestic services from a number of girls from the *nagari*. See *Adatrechtbundel* 21, 50-51; Van Fraassen, *Ambon*, 349.

The VOC also started levying (paid) services for maintenance of its fortresses, warehouses and roads, delivery of wood for construction works and shipbuilding and assistance in docking ships and transporting mail.⁵⁵ The burden these so-called '*nagari* services' imposed upon villages depended on their location. The closer villages were located to fortresses or roads, the more likely its inhabitants would have to perform services.⁵⁶ G. Knaap calculates that on Ambon about 6.6% of the labour potential of *dati* was consumed by *corvée* in the service of the VOC⁵⁷, but this excludes the performance of *kerja trop*, *kwarto* services and *hong*i expeditions. The latter should also be seen as mandatory labour, as alternative *corvée* services were levied when *hong*i expeditions were cancelled.⁵⁸

Much more successfully than former powers, the VOC built a comprehensive system of governance and domination on Ambon. It subjected the Ambonese to forms of control, taxation, military conscription, mandatory cultivation and *corvée* labour to an extent that had not been experienced by them before, and centuries before other parts of Indonesia underwent such transformations. Their chiefs were remodelled from democratically elected representatives into entitled 'feudal' lords. The Dutch had distilled an authoritarian, hierarchical state structure out of what used to be a rather egalitarian and representative form of political organization. Because peace, order, village life and land and labour redistribution came to be managed by the VOC, various functions of the local ruling elite and the *adat* institutions they represented became socio-politically obsolete and increasingly ceremonial in their function. The transformative power the VOC's exploitative regime had caused indigenous principles of landownership, governance and labour and profit redistribution to intertwine with the fundamentals of the local colonial state. Because *adat* was never codified, it easily absorbed and reinterpreted the new Dutch influences into its existing forms.⁵⁹ As a result, the complex of local knowledge, political organization, social relations and economic production was reoriented, from serving the social-spiritual security of communities, towards the end of spice production in service of the export economy. By appropriating *adat* institutions through local elites the Dutch interwove what they saw as unproductive, disorganized and entangled village communities into its capitalist state-machinery, thereby rewiring the social fabric of Ambonese society. Hence,

55 Knaap, *Kruidnagelen*, 250. For a full overview of services, see Van Fraassen, *Ambon*, 347-348.

56 Knaap, *Kruidnagelen*, 181-183; Bleeker, *Reis door de Minahassa*, I: 93-94.

57 Knaap, *Kruidnagelen*, 184.

58 *Ibid.*, 192-195. Every village had to man one *kora-kora*. As most villages had too small of a population to do so, the *uli* fulfilled this role causing competition among village chiefs who gained in prestige by commanding the boat. *Hongi* took about a month, and overall were experienced as intensive and burdensome. The phenomenon slowly disappeared during the seventeenth century, but the last *hong*i occurred only in 1821. Van Fraassen, *Ambon*, 74-75.

59 Cooley, "Altar and Throne", 57; Von Benda-Beckmann and Von Benda-Beckmann, "Property, Politics, and Conflict", 589.

the deconstruction of the spice-monopoly from the second half of the nineteenth century onward, required the full reinvention of village society and the rethinking of the role of people and chiefs.

3.2 REINVENTING RULE

The monopoly was not abolished overnight, and outlived the VOC that founded it for almost 70 years. This section discusses how the strong fusion of Dutch colonial exploitation and Ambonese socio-political reality constantly impeded liberal attempts to reform.

Decline and reform

The VOC's decline at the end of the eighteenth century led to the collapse of the Dutch spice monopoly. Ambon fell into British hands in 1796, and clove seeds slipped past Dutch surveillance and arrived, via French Eastern Africa, Mauritius and British Zanzibar, in Brazil and Cayenne. After the monopoly was breached, in practical terms it only served Ambon's socio-economic organization; economically it made little sense anymore. The British occupation of Ambon, between 1796-1803 and 1810-1817, evoked scepticism among the Ambonese population towards Dutch supremacy. The return of the Dutch in 1817 was met with great distrust and organized resistance was initiated on Saparua by an Ambonese soldier, Pattimura (1783-1817), who refused to accept Dutch supremacy. He was defeated within half a year and executed.⁶⁰ In the 1820s, Governor-General Van der Capellen paid a visit to Ambon and Banda to see with his own eyes how market fluctuations impacted the spice trade.⁶¹ He proposed abolishing the monopoly, but the poor state of government finances at the time led to King Willem I withholding his approval.⁶² The *hongi* tours were abolished, and in the 1820s many unpopular restrictions on boat building, trading and fishing were lifted, but the monopoly continued.⁶³ Attempts to start the cultivation of other crops failed, and colonial interest in Ambon shifted to missionary activities and army-recruitment.⁶⁴

Meanwhile, even though as an army-officer dispatched to Ambon, Van Den Bosch had argued to abolish labour services on Ambon in 1803, the principles of his cultivation system later on fed the popular colonial mantra that indigenous peoples across Indonesia were not industrious,

60 Van Fraassen, *Ambon*, 79-132.

61 NA MinKol 1850-1900 1389, Vb. 9-10-1863 n8, herein: Vb.; Anonymous, "De Hervorming der Molukken", *TvNI* 2:1 (1868), 120-139, 180-199: 123.

62 Van Fraassen, *Ambon*, 145-152.

63 P. Bleeker, *Reis door de Minahassa*, I: 140-141, 146; Van Fraassen, *Ambon*, 146-147.

64 De Graaf, *De Geschiedenis van Ambon en de Zuid-Molukken*, 190-191. See also Van Fraassen, *Ambon*, 190-191 and Chauvel, *Nationalists, Soldiers and Separatists*, 22-23, 25-38, 39-70.

not commercially minded and 'unready' for the laissez-faire politics of free trade, and colonial economic focus shifted to forced cultivation.⁶⁵ Van Hoëvell, for instance, claimed the Ambonese would sell their cloves too cheaply, and would be out-witted and unable to compete with 'devious' Chinese and Arab merchants.⁶⁶ Hence, the Dutch upheld that the monopoly would keep yielding greater profits than monetary taxes potentially could. Liberation of the monopoly was considered rather inopportune as the colony was in a state of fiscal crisis, added to by the recent wars on Ambon and Java; in fact, the era of colonial policies of monopolism and coerced labour had only just commenced.⁶⁷ Abolishing the spice monopoly would contradict the contemporary colonial economic thinking that would imbue policies for the coming decades. This way, the spice monopoly survived 40 years past its financial expiry date.

In the 1850s, growing criticism of the Cultivation System in Java incited the call for reform of the Moluccan spice monopoly as well. One contemporary author referred to it as "one of the saddest pages in the history of the colony."⁶⁸ In Java, as the tenability of the system waned, descriptions of socio-economic decline, exploitation and popular suffering were aligned with pleas for liberalization of the entire colonial economy. And as in Java, the principle impulse for the abolishing of the system was not moral outrage but rather economic decline. As a result of the breach of the monopoly during the British invasion, clove prices started fluctuating. This caused a declining interest in clove cultivation among the Ambonese.⁶⁹ When prices and profits dropped below local production values, many Ambonese refused to participate in the Dutch production scheme any longer and left the *nagari* to "wander off."⁷⁰ As we shall see in subsequent chapters, such 'unauthorized' migration was often a first sign of non-compliance, resulting from the economic recession. In 1828, a prohibition forbidding villagers to leave the *nagari* was imposed, to be replaced in 1870, by the introduction of a pass system designed to retain some level of control over migration.⁷¹ The system started collapsing even further, when *kepala* were no longer able to cover the costs of hiring extra hands for harvesting cloves in the short, intensive harvesting season.⁷² A rapid plunge in clove prices in the 1850s delivered the final deathblow to the spice monopoly which by then could

65 Sens, *De Kolonieman*, 71.

66 Van Hoëvell, *Ambon*, 65-70.

67 Van Fraassen, *Ambon*, 170-171, 202; De Graaf, *De Geschiedenis van Ambon en de Zuid-Molukken*, 242; Anonymous, "De Hervorming der Molukken", 124.

68 Anonymous, "De Hervorming der Molukken", 120.

69 Van Hoëvell, *Ambon*, 59-60, 71.

70 Anonymous, "De Hervorming der Molukken", 124-125.

71 Stbl. 1870 n91; Van Fraassen, *Ambon*, 295.

72 Harvesting cloves is a short, intensive process as cloves need to be picked during the limited timeframe of a few days when the buds are large enough but have not yet started to flower. See Anonymous, "De Hervorming der Molukken", 136; Knaap, *Kruidnagelen*, 250.

no longer cover the costs of governance. It was finally abrogated in 1864, not to improve the living standards of the local population but because it was no longer advantageous to the colonial economy.⁷³ In 1868, the government stopped buying cloves for a guaranteed fixed price.⁷⁴

This was an important watershed in the history of colonized Ambon. For centuries, the Dutch had acquired knowledge about Ambonese society only in the service of coerced clove production. Thus, abolishing the monopoly immediately crippled what had underpinned Dutch authority and social politics: indirect rule, collusion and royal entitlements serving an interwoven, monopolized coerced labour economy. For decades, this had caused the Dutch unwillingness to reform. Path-dependent on these institutions and unwilling to invest in Ambon's collapsing economy, they continued what had worked for 200 years, even though it became increasingly clear the monopoly was a dead end. When it was finally abolished, officials on the ground found themselves ill-prepared to provide new answers to old questions of fiscal organization and governance. Initially, Dutch liberals hoped that end of the spice monopoly would lead to a production decrease, which in theory would incite a price increase, motivating the Ambonese to independently restart clove cultivation and sell on the free market, enabling the levying of monetary taxes.⁷⁵ But coerced labour was not that easily eradicated. Economic decline and the abolition of slavery in the Indies in 1860 prompted many chiefs to significantly increase the use of (unpaid) services and strengthen their grip on land and labour.⁷⁶ Whatever reforms the Dutch were going to implement needed to include a rethink about the role of these chiefs.

Nagari tax: locating the taxpayer

Coerced plantation was manageable because it collectively 'taxed' people through designated working groups, the *dati*, under the supervision of the *dati* chiefs. Technically, the result was that officials only had to deal with the *dati* chiefs, to manage the system. When the monopoly was abolished, the monetary 'nagari tax' that the Dutch authorities introduced in 1865 sought to tax *en bloc* as well.⁷⁷ The contemporary Governor of the Moluccas, H.M. Andrée Wiltens (1862-1864), suggested levying the tax on every 'household' (*huisgezin*), a unit he defined as a "man and wife and their children in one

73 NA MinKol 1850-1900 1366, Vb. 11-8-1863 n22, herein: Nota GG, 30-7-1863; See also Van Fraassen, *Ambon*, 291-297; Van Hoëvell, *Ambon*, 390-391; quoted also in Chauvel, *Nationals, Soldiers and Separatists*, 22.

74 Anonymous, "De Hervorming der Molukken", 138. The price was 24 cents.

75 NA MinKol 1850-1900, 1389, Vb. 9-10-1863 n8, herein: Vb.; NA MinKol 1850-1900 1366, Vb. 11-8-1863 n22, herein: Nota GG, 30-7-1863.

76 Bleeker, *Reis door de Minahassa*, I: 150-155.

77 Stbl. 1864 n169. The tax was designed after a similar levy introduced in North Sulawesi where it replaced the local coffee monopoly

house.”⁷⁸ In Dutch colonial vocabulary, the term *huisgezin* was also used to indicate the *dati*⁷⁹ (which made little sense as *dati* were non-kinship related landholding groups), while in Ambonese terms it could only compare to the *mata rumah*. In Batavia, officials figured that since the *dusun*, from which villagers harvested most of their personal income, were owned by the *dati*, the *kepala dati* had to be appointed as taxable persons, and the *dati* lands as taxable objects. However, the *kepala dati* were not landholding chiefs, but representatives to the outside world. These officials obviously followed the framework provided by the spice Cultivation System to determine taxability. This created much confusion among both indigenous officials and the local population, requiring the further intermediation of the *kepala*.⁸⁰ The *kepala dati* were made liable to pay one guilder annually for every person in their ‘household’, increased gradually to 5 guilders in 1868.⁸¹ Because the ratio between size and production level of *dusun* and the number of *dati* members differed per *dati*, the tax burden fell heavier on *dati* with smaller amounts of land. It would have been fairer to classify *dati* according to land and population size, and tax accordingly, as suggested by Van Hoëvell.⁸² But this would require a full survey of all *dati* as well as a population census, for which the impoverished local government did not have the financial or administrative means. Batavia seemed unwilling to invest and preferred to rely on old indigenous elites: the *kepala soa* and *kepala nagari* were exempted, and held personally responsible for collecting the tax from the *kepala dati*. In practice tax collection was delegated to the *marinyo*.⁸³ Thus, the *nagari* tax practically brought little change and kept following the principles and practices of the spice monopoly system.

Table 3.1. Assessments in the Nagari Tax, 1865-1866.⁸⁴

Year	Number of families assessed	Tax Rate in guilders	Total Revenue of the Nagari Tax
1865	8.163	2	f 16.326
1866	7.969	3	f 23.907

78 NA MinKol 1850-1900 1626, Vb. 8-7-1865 n17, herein: GovMol to GG, 28-5-1864: Bijlage A.

79 For instance, in a government regulation of 1824, see Stbl. 1824 no. 19a. See also: NA MinKol 1850-1900 1626, Vb. 8-7-1865 n17, herein: RvI 15-7-1864 and Dir. ‘s Lands Middelen en Domeinen to GG, 27-9-1864.

80 ANRI AS GB MGS 4263, herein: Besl. 26-8-1864 n32: GovMol to GG, 30-5-1864.

81 Stbl. 1863 n169; NA MinKol 1850-1900 1389, Vb. 9-10-1863 n8, herein: RvI 30-1-1863 and GG to MinKol, 18-4-1863. In the haste to impose the tax and abolish the spice monopoly, the tax was implemented while its “methods of collection were [to be] further regulated later” (Stbl 1863 n169 art.4). For elderly and disabled persons, the *kepala* received a guilder discount. Due to communication problems the tax was not introduced in 1864, but in 1865, and thus started at f2 per year, see Anonymous, “De Hervorming der Molukken”, 139; Van Fraassen, *Ambon*, 296-297.

82 Van Hoëvell, *Ambon*, 42-46.

83 See Stbl. 1865 n42, art. 4-10.

84 NA MinKol 1850-1900 1806, Vb. 17-9-1866 no. 65, herein: Dir. Lands Middelen en Domeinen to GG, 15-6-1866.

Revenue from the *nagari* tax increased slowly, but only because, as the number of assessed families declined (see table 3.1), the tax rate was gradually increased. Even so, it still remained insufficient to cover the costs of governance. To make up for this, successive Governors suggested imposing alternative monopolies on cacao and coffee under the forced labour scheme, to which the liberal Governor-General L.A.J.W. Sloet van de Beele (in office 1861-1866), could not agree.⁸⁵ Instead of investing in proper administrative mechanisms and tax infrastructure, officials in Batavia repeatedly urged more administrative efficiency and stuck to a strategy of diminishing coerced labour to enhance free commerce and, hopefully, to increase tax revenue.⁸⁶ This ignored the fact that the local colonial administration fully relied on the structures it attempted to abolish.

Rethinking entitlements, identity and equality

The root of the problem was the position of the gathered *kepala*. The spice-monopoly had guaranteed them shares in their populations' wealth, land and labour power through tributes, gifts and services under jurisdiction of the colonial state. In 1824, to guarantee their financial stability, ensure their loyalty and prevent political turmoil, they were promised retainment of these entitlements until alternative sources of income were established.⁸⁷ But the post-1864 system prioritised issues other than the wellbeing of chiefs. The *uang hasil* and *uang pitis* were abolished.⁸⁸ Instead of these remunerations, chiefs were awarded compensation paid in accordance with newly constructed class divisions depending on the number of people they ruled: the lowest ranking 'regents' (of which there were 2) would receive 40 guilders per year, the fourth to the second class of 'regents' (of which there were 15) between 50 and 100 guilders per year, while 'first class regents' (of which there were 27) would receive 100 guilder per year. These compensations were budgeted at a total sum of 74,760, surpassing total revenue of the *nagari* tax (see table 3.1). Contemplating the low population density under many of these rulers, the *Raad van Indië* advised categorizing most rulers below an annual salary of 50 guilders.⁸⁹ The *kepala nagari* were made

85 NA MinKol 1850-1900 1398, Vb. 30-10-1863 n31, herein: Vb., GovMol to GG, 28-4-1863 and RvI 10-7-1863; NA MinKol 1850-1900 1389, Vb. 9-10-1863 n8, herein: Vb., GovMol to GG, 28-4-1863 and RvI 10-7-1863; De Graaf, *De Geschiedenis van Ambon en de Zuid-Molukken*, 190-191. The number of trees was 513.000 in 1775 and 380.000 in 1780, see: Chauvel, *Nationalists, Soldiers and Separatists*, 22-23, 25-38, 39-70. See also Van Fraassen, *Ambon*, 264-267.

86 KV 1866, 25; NA MinKol 1850-1900 2292, Vb. 26-1-1870 n8, herein: GovMol to GG, 24-4-1866.

87 RR 1824, art. 97 n19a, in NA MinKol 1850-1900 1389, Vb. 9-10-1863 n8, herein: Vb.

88 ANRI AS GB MGS 4263, herein: Besl. 26-8-1864 n32: GovMol to GG, 30-5-1864; Besl. 15-3-1865 n7, GovMol to GG, 27-12-1864.

89 Stbl. 1864n169; NA MinKol 185-1900 1389 Vb. 9-10-1863n8, herein: Vb., RvI to GG, 30-1-1863.

entitled to eight percent of the collectors wage in the *nagari* tax, but contrary to elsewhere in Indonesia, they had to share this (with the *kepala soa*), as had been the case with *uang hasil*.⁹⁰ Meanwhile, their informal incomes declined steadily, as their subjects were no longer obliged to work in the *kepala's dusun* or support their households. Various paid and unpaid services were prohibited. In 1869, all *nagari* services, except the *kwarto* services and services for emergency aid and repairs, were abolished.⁹¹ The burdensome and extortive *kerja trop*, that in practice had survived the abolition of the monopoly, was finally prohibited in 1881.⁹² Thus, the *kepala nagari* had lost most of their direct shares in their people's labour power.⁹³

As a result, the *kepala nagari* faced a huge decrease in welfare which worsened when, after a temporary recovery in 1874-1890, clove prices plunged again in the 1890s, never to fully recover.⁹⁴ Residents G.J. van der Tuuk (1879-1880) and J.G.F. Riedel (1880-1883), proposed boosting tax revenue by introducing individual head taxes in the Central Moluccas from both 'indigenous' and 'non-indigenous *inlanders*'.⁹⁵ This individual head tax was adopted in 1891, to replace the *nagari* tax. It divided all men, of 16 years and older, into nine classes of welfare and paying up to 25 guilders per year.⁹⁶ Accordingly, a new corvée regulation was adopted in 1892 that stipulated personal liability to corvée performance, rather than the collective liability of the *dati*.⁹⁷ This unlocked the labour power of immigrant 'foreign *inlanders*', who did not take part in Ambon's traditional *soa* and *dati*-structure and were therefore not eligible to perform services (instead they performed their own *kampung* services).⁹⁸ In order to curtail use of corvée and increase payment of monetary tax, the maximum amount of leviable services allowable was set at 30 days per year, following the

90 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: 'Nota betr. request der regenten van Ambon gehouden verzoek bij wijze van tractement een geldelijke tegemoetkoming te verlenen, Controleur J. van Lier.'

91 Stbl. 1869n91; Van Fraassen, *Ambon*, 347-349.

92 Ibid., 453-454.

93 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: Nota v. Toelichting Res. Ambon, 18-1-1881; Chauvel, *Nationalists, Soldiers and Separatists*, 11.

94 In 1928 the Indies imported ten times more cloves from Zanzibar than was produced in the Moluccas. See *ibid.*, 22.

95 NA MinKol OV 4359, Vb. 12-4-1890 n29, herein: Vb., GG to MinKol, 28-1-1890. This tax would exempt Seram and Buru as these islands were, contrary to the many smaller Kei, Damar and Tanimbar islands (see map 3.1), not fully under Dutch control.

96 Stbl. 1891 n45. In reality, few were capable of paying more than 5 guilders per year.

97 The regulation was announced by Van Hoëvell in a pamphlet spread out over Ambon in the "typical Ambonese speaking language" urging young people to "listen to their *nagari* chiefs, and not "let their ears hang to the malicious [...] and perform services [...]." NA MinKol MvO 1222: F.J.P. Sachse; met nota naar aanleiding der "Memorie van de onderafdeling Amahai" door G.L. Tichelman, gezaghebber, 1920.

98 ANRI AS GB Besl. 75, herein: MGS, 19-12-1891: Res. Ambon to DirBB, 30-9-1891, Besl. 3-3-1892: DirBB to GG, 14-1-1892.

instructions of the Government Regulation of 1854 (see Chapter 3).⁹⁹ This evoked protest from Resident J. van Oldenborgh (1896-1900), who claimed that this curtailed him in his ability to levy unexpected 'extra services', for instance, in case of disaster or unforeseen infrastructural projects.¹⁰⁰ A somewhat far-fetched concern, as in 1894 only about 10% of the maximum allowed amount of services had been actually levied.¹⁰¹

The real problem was that Ambon had always been a pluralistic society where different people enjoyed different rights. Those within the traditional *nagari* structure had carried the brunt of the government's burden, but other inhabitants, such as migrants (classified as 'non-indigenous *inlanders*'), were relatively untaxed. That way, the *kepala nagari* only drew income from a select amount of 'indigenous *inlanders*' that participated in the *dati* structure, and that had continued informing the tax system to its core. For other subjects, different regulations applied. For instance, a special category of people on Ambon, the '*inlandse burgers*' ('indigenous citizens', descendants of '*inlanders*' who had served the Company or mestizos and *mardijkers*, descendants of formerly enslaved people), were fully exempted from all corvée services and taxes as they could also not partake in the *dati* system and own land, for which reason they lacked the legal criteria to be deemed liable to perform services. Instead, they served in the *schutterij* (citizen militia).¹⁰² They were 'governed' by their own 'quarter masters' to whom they paid their contributions.¹⁰³ Privileged and elevated above the 'indigenous *inlanders*', they were considered too proud to work on plantations and only fulfilled their obligations to society by developing industry and serving their own communities.¹⁰⁴ So making "*burgers* maintain roads, side by side with common *inlanders*", as a consequence of curtailing the *burgers*' exemptions as proposed in 1879, was considered a radical breach with the

99 ANRI AS GB Besl. 75, herein: MGS, 19-12-1891: Res. Ambon to DirBB, 26-9-1889, DirBB to Res. Ambon, 14-8-1890, DirBB to GG, 3-11-1891.

100 NA MinKol 1850-1900 5183, Vb. 21-7-1897 n56, herein: Vb., DirBB to Res. Ambon, 25-7-1896, Res. Ambon to DirBB, 29-12-1896; Van Hoëvell, *Ambon*, 38.

101 KV 1895 bijlage R, p4. The maximum amount of services to be levied that year was set at 275,724; the actual amount levied 28,760. On Ambon few men performed more than two days in corvée per month, far less than indigenous people elsewhere in the archipelago as there was simply less infrastructure on Ambon to maintain.

102 ANRI AS GB Besl. 75, herein: MGS, 19-12-1891: Res. Ambon to DirBB, 18-12-1890; Van Fraassen, *Ambon*, 66-67. See also: C. Bakhuizen van den Brink, "De Inlandsche Burgers in de Molukken", *BKI* 70:1 (1915), 595. See also *Adatrechtsbundel* 21, 36-37.

103 *Adatrechtsbundel* 21, 53.

104 Formally all individuals were personally liable to perform corvée according to the 1892 regulation, including *inlandse burgers* and all other '*inlanders*.' However, the *inlandse burgers* who lived in the capital towns on Ambon, Saparua and Hila (which was practically all of them) were exempted and through this bureaucratic trick no *burgers* had to perform corvée while on paper the *burgers* and 'regular *inlanders*' were one step closer to fiscal equality. Stbl 1892 n67, art. 3-5.

past which problematized specific privileges across the archipelago.¹⁰⁵ Social differences and privileges were ubiquitous throughout the colony, but did not fit well with the colonial mission to unify and equalize the tax system, as discussed in the previous chapter. If the government was going to abide by its own agenda, it had little choice but to curtail such privileges and align various forms of taxation.

Thus, in 1892 a new ordinance stipulated registration of all *burgers* and the villages where they lived for the performance of local services. *Burgers* who no longer paid their militia contributions automatically lost their status as *burger* and would be degraded to the status of '*negorijman*' (*nagari* inhabitant or villager; 'indigenous *inlander*').¹⁰⁶ Taxation became a social denominator for how people were governed, registered and what status they enjoyed, but not always without objection. In 1910 for instance, a new law had empowered the Governor General to determine taxability and exemption of taxes on the *nagari* level in case of emergency¹⁰⁷, which he used to update Ambon's social structures. In 1911 he decided that the *burgers* of *nagari* Loki on Huamual (Seram) were no longer to pay contributions to the militia-treasury, but would be subjected to head taxes like the other '*inlanders*' and replace the militias with a government-funded police force.¹⁰⁸ The *burgers* of Loki appealed to the Ministry of Colonies against the intended exemption from paying militia tax in their *nagari*, as this implied an immediate charge on their status as free *burgers*, and a fiscal-political inclusion into the general population. In their letter, they wrote that "abolition of payment to the militia treasury and levying of head taxes would derogate their rights and duties as free *burgers*." As "loyal and humble servants of the government", they experienced the abolition of militia treasuries as a "humiliating, unfair, unmotivated and undeserved ignominy", and promised the Minister that they, and many of their fellow *burgers*, would certainly abandon their village.¹⁰⁹ In a pragmatic consideration, the Minister understood that the *burgers* were willing to pay tax, as long as this would not influence their rights to citizenship and agreed to maintain the militia contributions as long as these would be allocated to the local treasury. For similar reasons, the Ambonese *burgers* were exempted from the 1914 'Company Tax'.¹¹⁰

Thus, the government had seemingly unified and equalized tax policy without compromising revenue or the entitlements of *kepala* and specific

105 Also, because the transportation services had been abolished in 1869, and reintroducing services was not allowed under article 57. ANRI AS GB Besl. 75, herein: MGS, 19-12-1891: Res. Ambon to DirBB, 18-12-1890.

106 Stbl. 1892 n 82 [art. 4]; Van Fraassen, *Ambon*, 563-564.

107 Stbl. 1910 n15.

108 NA MinKol MvO 311 (Quarles de Quarles, 1908); NA MinKol 1901-1953 OV 2712, Vb. 9-3-1925 n2, herein: Res. Ambon to GG, 28-2-1924.

109 NA MinKol OV 812, Vb. 31-3-1911 n9, herein: 'Inlandse Burgers Arnold Ferdinandus, Zacharias Pesulima, Jozias Marissa and Habel Rieuwpassa' to MinKol, 1-2-1911.

110 Stbl. 1914 n132.

social groups. Tax liability, formerly only dependent on *dati* participation, seemed elegantly expanded by individualizing taxpayers to fund the *raja*. In reality, the tax system remained deeply primed by preceding instruments emanating from the monopoly system, and governed by middlemen who experienced increasing poverty and increasingly relied on continuing the practice of forced labour. By 1918, all *nagari* services had been abolished (except for those levied in the city of Ambon), but *kwarto* remained in use.¹¹¹

Elite displacement

By the start of the twentieth century, almost all *kepala nagari* were in a condition of severe financial crisis. A report by *controleur* E.J. van Lier of Ambon (1901-1904), emphasized how wearing “European clothing” and “having achieved a relatively high level of civilization”, the ‘*Raja*’ had arrived at a state of development where they needed adequate salaries instead of compensation and collectors wages to save them from poverty.¹¹² They frequently received Europeans in their houses, “as, in lack of *pasanggrahan* [travelers lodges] on the island, their houses functioned as a stop-over place”, for which they refused compensation out of pride.¹¹³ In 1894, f60,000 was collected in the head tax which guaranteed f4,800 of a collectors wage, to be distributed among 34 *nagari* chiefs and their *kepala soa* and *marinyo*. Even combined with incomes from gifts (f2,500) and an additional f7,700 guilders in other compensations, this ‘lawful income’ was insufficient.¹¹⁴ Hence, many *kepala* resorted to acquiring ‘unlawful income’, by embezzling tax money and other ‘malpractices.’ The dissatisfied *Raja* of Pelauw on Haruku, for instance, forced his subjects to sell their cloves to him at prices considerably below the market value to his own benefit and illegitimately demanded formally abolished forms of services. For political reasons the Dutch had no choice but to keep supporting him.¹¹⁵ On Ambon, the collected *kepala* of the *nagari* Soya, Nusaniwe, Seilale, Rumah Tiga and Waai around the Ambon Bay (see map 3.3) were caught embezzling tax money, had to stand trial and were convicted by the regional Council for Justice, in Makassar. Many other *kepala nagari* were reported to have made excessive use of *kwarto* services.¹¹⁶ Forced to keep up the appearance of the powerful

111 NA MinKol 1901-1953 Mailr. 126, 1919 n2105, herein: Res. Ambon to GG, 30-8-1919, p. 42.

112 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: ‘Nota [...] Controleur J. van Lier; Van Hoëvell, *Ambon*, 28.

113 ANRI AS GB MGS 4263, herein: MGS, 22-6-1903: Res. Ambon to GG, 7-7-1902, ‘Nota [...] Controleur J. van Lier.’

114 ANRI AS GB MGS 4263, herein: MGS 20-1-1896: Res. Ambon to GG, 1-10-1895.

115 Chauvel, *Nationalists, Soldiers and Separatists*, 89-93, 93-94; Van Fraassen, *Ambon*, 558-562. The prevailing authority crisis in Pelauw was infused with political involvement of nationalist movements, and only resolved in the 1920s by appointing new *raja* and promoting the old one to a higher position in the administration.

116 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: ‘Nota [...] Controleur J. van Lier.’

prestigious lords they had once been under the monopoly, but without being offered support or suitable alternatives to previous entitlements, the raja were destitute and driven to criminal behaviour. In this way, colonial reformist policy forced the government to prosecute the indirect rulers it still relied on and “the serpent of change started eating its own tail.”¹¹⁷ The problem was so obvious, that Van Lier did not even bother ascribing it to inherent patterns of corrupted, oriental misrule, as officials generally did, but rather to its actual cause; the overall decline in economic circumstances.¹¹⁸

In the mid-1890s, Van Hoëvell proposed a simple but far-reaching solution. He suggested reducing the number of *kepala nagari* by awarding the more powerful ‘Regents’ authority over multiple *nagari* or by awaiting the natural death of *raja*, then merging *nagari* together, thereby reducing the costs of administration.¹¹⁹ Van Hoëvell considered Moluccan rule to have become seriously diffused. The island of Saparua, for instance, had a population of around 9,000 people who were ruled by no less than sixteen *kepala nagari*. And on Ambon, a population of around 40,000 was governed by more than 30 *kepala*. Some *kepala* had less than ten ‘working men’ at their disposal to perform services and pay taxes.¹²⁰ The *raja* of ‘large’ *nagari* like Allang (1528 inhabitants out of which 323 were liable for service), had access to a much larger tax base than those of smaller *nagari* like as Nusaniwe (153 inhabitants; 39 liable) or Rumah Tiga (only 68 inhabitants; 12 liable). This had consequences for the (fixed) compensations that *kepala nagari* were paid since 1864 in replacement of the abolished *uang hasil* and *pitis*, and resulted in variables, in the average tax payment per capita (see table 3.2).¹²¹ In fact the *Mardijker* community on Ambon reported only 2 taxable inhabitants, resulting in, theoretically, a chiefly wage of less than a guilder per year. Obviously such small *nagari* were untenable. Such rulers were completely reliant on state benefits and ‘illegally levied services’, and forcefully attempted to retain the few remaining villagers within their *nagari*.¹²² Van Hoëvell argued that since *kepala nagari* competed with each other over influence and resources, based on land and labour, the logical consequence of population growth and welfare decrease was further impoverishment and unrest among the *nagari* and their chiefs. Diminishing the governing elite, he claimed, would immediately help in decreasing the burden of taxes and *kwarto* services.¹²³

117 Ibid.

118 Ibid.

119 ANRI AS GB MGS 4263, herein: MGS 20-1-1896: Res. Ambon v to GG, 1-10-1895.

120 Hoëvell, *Ambon*, 29.

121 ANRI AS GB MGS 4263, MGS 22-6-1903: ‘Nota [...] Controleur J. van Lier’, ‘Nota Controleur Morrees.’

122 ANRI AS GB MGS 4263, MGS 22-6-1903: ‘Nota [...] Controleur J. van Lier, Nota Controleur Morrees: Controleur J. van Lier, bijlage B.’

123 Hoëvell, *Ambon*, 30.

Table 3.2. Comparison of Hasil- and Pitis compensations in 1903.¹²⁴

Nagari	Number of inhabitants	Compensation in guilders per year			Total (in guilders)	Average tax payment per capita (in guilders)
		<i>Kepala Naragri</i>	<i>Kepala Soa</i>	<i>Marinyo</i>		
Allang	1528	296.20	92.12	30.68	419	0.27
Laha	330	11.80	4.20	x	16	0.05
Tulehu	1824	103.80	32.40	10.80	147	0.06
Mardika	2	0.65	0.35	x	1	0.33

However, merging *nagari* inevitably entailed violation of the local succession rights of specific *soa*, traditionally entitled to deliver *kepala nagari*. Director of the Interior Administration P.C. Arends (in office 1895-1903), feared that that such violation of the continuation of *nagari* lineages would cause social upheaval and potential conflict among ruling houses.¹²⁵ Problematically, throughout the centuries the Dutch had themselves elevated many *kepala nagari* to higher ranks, thereby, more deeply engraining collective traditions of rule. The uncoded and much more flexible *adat* stipulations had been transformed along the way, creating new ruling myths and traditions, to which twentieth-century *kepala* eagerly adhered. Revoking these entitlements, as Arends affirmed, would seriously cripple the Dutch, as well as the *raja*, in the credibility of their authority. The only solution to this problem was breaking with the past, and downgrading the Ambonese lords as 'regents' being on par with the *bupati* of Java, to village or *kampung* chiefs, which is indeed what they really were.¹²⁶ And ultimately, this is what the supreme government decided, thereby sealing the fate of Ambon, its *raja*, and its inevitable decline in importance.

Set in this context, the 33 *rajas* (see the beginning of this chapter) wrote their petition as a final attempt to safeguard what remained of their power and privilege. Their diminished prestige, following on from their financial distress, obstructed their power to tax, levy services or induce their inhabitants to work on clove plantations, circularly adding to their decreasing

124 Source: ANRI AS MGS 4263, herein: MGS 22-6-1903: 'Nota [...] Controleur J. van Lier.'

125 ANRI AS GB MGS 4263, herein: MGS 20-1-1896: RvI 16-12-1895: DirBB to GG, 11-12-1895; for relocation problems during VOC reign, see: Knaap, *Kruidnagelen*, 61-62.

126 Indeed, in Java the titles of *raja* and *patih* were reserved for court officials, while village rulers bore lower titles (see the next chapter). The Ambonese *raja* were also not be equalized to the *nagari* heads on West Sumatra (see chapter 6) according to the *Raad*, as even though they ruled over populations of comparable size (about 1,000 subjects on average), they had a different role and ruling tradition with different responsibilities and duties. ANRI AS GB MGS 4263, herein: MGS 20-1-1896: RvI 16-12-1895: DirBB to GG, 11-12-1895.

income.¹²⁷ *Controleur* J.S.A. Morrees (1900-1901) interpreted this as 'royal indifference' towards economic development¹²⁸, but Resident Van Assen endorsed the *raja's* plea, and suggested awarding the Ambonese 'regents' fixed salaries to enhance their position and to transform *kwarto* services into a 2.50 guilders compensation.¹²⁹ He recognized the difficulties of unifying *nagari*, although he also signalled "the happy fact" that on four occasions *raja's* had started to rule over more than one *nagari* as a consequence of local reform policies.¹³⁰ Following Van Hoëvell, Van Assen suggested slowly awaiting the natural decline of ruling dynasties and rather than replacing them, merging *nagari* together under fewer chiefs, each ruling at least 200 persons.¹³¹ He expected internal rivalry would diminish and eagerness and discipline to rule would increase.¹³² Van Lier designed a scheme to award compensation of 60-100 guilders (see appendix 4) to *nagari* chiefs, merging some *nagari* together, and cunningly only submitting the plan after the more conservative Director Arends was succeeded by the more liberal D.F.W. van Rees (in office 1903-1906), who convinced Minister Idenburg to award the Ambonese *kepala*, fixed salaries.¹³³ Idenburg agreed only on condition that these salaries were funded from the local treasuries by local tax revenues. This deserves emphasis, not only because it shows how Ambon became increasingly fiscally deprioritized, but also how important it was to the central government to ensure local populations paid for their 'own' administrations. Using local tax revenue to pay salaries to local elites methodically obliged people to contribute to their local administration and reminded them of the fact that, despite Dutch supremacy, they were still governed by their own *adat* chiefs. This became a sound tool to communicate the imperial agenda and combine 'traditional governance' with 'modern public finance.' Taxes were more easily legitimized if used to fund local rulers.

Unfortunately, on Ambon the method seemed to have arrived too late. Not only were the salaries reported too low, as many *kepala nagari* had to fund the *kepala soa* from their own incomes, and their diminished authority affected their ability to fulfil their responsibilities in terms of policing and levying taxes. As a result, arrears in head tax payment showed a

127 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: '33 regenten aan GG, 16-8-1902', 'rekestanden.'

128 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: 'Nota Controleur Morrees.'

129 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: Res. Ambon to GG, 7-7-1902.

130 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: Res. Ambon to GG, 7-7-1902.

131 A similar suggestion was made by C.J. Hasselman to resolute the problem of overuse of *desa* services in Java (see Chapter 4, section 3.5).

132 ANRI AS GB MGS 4263, herein: MGS 22-6-1903: Res. Ambon to GG, 7-7-1902.

133 ANRI AS GB MGS 4263, herein: Besl. 26-3-1904n25: Voorstel Res. Ambon [...] 16-12-1902, DirBB to GG, 25-11-1903, MGS 22-6-1903: RvI 9-5-1903, MGS 17-3-1905: MinKol to GG, 27-12-1904.

sudden increase.¹³⁴ Resident A.J. baron Quarles de Quarles responded by imposing heavy fines on late or non-payment of taxes, especially upon the 'foreign *inlanders*', who "lead a wandering existence" as an anti-migration measure.¹³⁵ This had a positive effect on fighting arrears (see table 3.3) as Quarles de Quarles proudly noticed. Meanwhile, the problem of poverty among the *raja* of Ambon received less attention as the government started focusing on expansion of its authority elsewhere in the Moluccas (see Chapter 7).¹³⁶ It briefly returned in 1918, when the brand new Regent Federation (*Regentenbond*) alarmed that persistent poverty on Ambon was playing havoc with the reputation of the *kepala nagari*, reducing the respect people had for the *raja* office and the *adat* institute it represented, into its absolute nadir. By that point, the political and material privileges no longer outweighed the administrative and moral burden of the office of *kepala nagari*.¹³⁷ Hence, enthusiasm to fulfil the office further decreased.

In 1919, the Regent Federation filed a motion in the *Volksraad* to award the *raja* an extra monthly allowance of 20, 30, 40 or 50 guilders depending on the number of inhabitants they governed (500, 1000, 2000 or 3000).¹³⁸ This motion was adopted, but simultaneously the *hasil* and *pitis* compensations were abolished and the remaining *kwarto* service replaced with a 5 guilder stipend per working men (which most Ambonese were unable to pay).¹³⁹ This way, the government seemingly eradicated the final remains of the spice monopoly.

134 ANRI AS Besl. 4-11-1906 n28, herein: Res. Ambon to GG, 23-7-1906.

135 ANRI AS Besl. 4-11-1906 n28, herein: Res. Ambon to GG, 23-7-1906. The ordinance of Stbl. 1906 n463 specifically ordered that in case half of the annual assessment of the head tax was not paid by the first of June, the entire amount would be claimable immediately.

136 NA MinKol MvO 311 (De Quarles, 1908), in Van Fraassen, *Bronnen Betreffende de Midden-Molukken*, 139-140.

137 NA MinKol 1901-1953 Mailr. 126, 1919 n2105, herein: Res. Ambon to GG, 30-8-1919; NA MinKol 1901-1953 Mailr. 125, 1919 n1945, herein: Res. Ambon to GG, 12-7-1919.

138 NA MinKol 1901-1953 Mailr. 125, 1919 n1945, herein: Res. Ambon to GG, 12-7-1919. According to Cooley, later on the *raja* would also receive a 200-guilder bonus for each man from their villages they provided for the colonial army, while the man's family received 250 guilders. Cooley, "Village Government", 146. I was unable to trace archival evidence supporting this claim.

139 Ibid., 145; Chauvel, *Nationalists, Soldiers and Separatists*, 11; NA MinKol 1901-1953 Mailr. 165, 1921 n1931, herein: 'Regentenbond' to GG, 2-12-1920; See also MvO 315: C.C. Ouwerling, Amboina, 1930, 42.

Table 3.3. Head tax arrears on Ambon, 1902-1906, 1911-1913.¹⁴⁰

Year	Assessment in guilders	Arrears in guilders	In percentage
1902	61,979	1,253	2.02%
1903	58,747	1,208	2.05%
1904	58,397	1,539	2.64%
1905	61,382	4,231	6.89%
1906 (assessed)	68,598	7,295	10.63%

Year	Assessment in guilders	Arrears in guilders	In percentage
1911	141,454	1,080	0.76%
1912	187,385	3,087	1.65%
1913	219,120	6,183	2.82%

In reality, the government had only contributed to the erosion of local authority and the local willingness to pay, thereby undermining the effectiveness of its bureaucratic state. In 1919, a report on agriculture on Ambon showed that combined with the policies of forced village resettlement and migration, improper compensation of chiefs had structurally hollowed out Ambon's *adat* institutions, while excessive illegal use of coerced labour increased distrust and dissatisfaction.¹⁴¹ The *hasil* and *pitis* compensations and *kwarto* services were closely linked to the *dati* system, which was still important to Ambon's social organization. As the *raja* of Hitu warned, the final abolition of these compensations and services brought Ambon's social coordination to the brink of collapse.¹⁴² The half-hearted attempts of the government to invent new roles for the *kepala nagari*, *soa* and *dati* had left most of them stranded somewhere between being popular rulers supported by traditional entitlements and salaried (but underpaid) government employees.¹⁴³ Post-monopoly Ambon no longer required nor accommodated the authoritarian *raja* as shaped under VOC rule. Instead, it needed local puppets to keep up the pretence of bureaucracy and maintain local order. However, as Ambon increasingly disappeared off the economic maps of state orientation, the economic base of the chiefs' supremacy became so affected by the insufficiency of their salaries that they were no longer able to keep up the necessary appearance of wealthy, capable great *adat* leaders.¹⁴⁴ In 1923, the colonial government decided to refurbish the supposed

140 ANRI AS Besl. 1906 4-11 n28, herein: besl. 23-7-1906; NA MinKol MvO 314: W.D. van Drunen Littel, Amboina, 1918, herein: Bijlage 130A.

141 NA MinKol 1901-1953 OV 2122, Vb. 5-5-1920 n88, herein: 'Rapport Kopenis over zijn onderzoek naar de landbouw in het gewest Ambon [...]', 1-11-1919, p. 78-79.

142 Holleman, *Het Adat-Grondeurecht van Ambon en de Oeliasers*, 116; Chauvel, *Nationalists, Soldiers and Separatists*, 11.

143 See Chauvel, *Nationalists, Soldiers and Separatists*, 13-14.

144 *Ibid.*, 97-98.

'democratic, consultative nature' of the precolonial *nagari*. They hoped to regenerate popular support by reinstating the *saniri* and by awarding these the status of '*gemeenteraad*' (municipal council), which were gradually erected all over the archipelago. But the communist uprisings of 1926-1927 put an end to such experiments in democratization, and the municipal councils were abolished. Subsequently, the government tried to restore the *raja* as autocrats. But the *Raja* of Hitu was right: irreparable tears and cracks had emerged in Ambon society, between the *nagari*, *burgers*, the *raja* and the state.¹⁴⁵ Emerging nationalist movements such as *Sarekat Ambon* and *Insulinde* jumped into this gap, further impairing the position of the *raja* who stood little chance against them. These movements successfully utilized and vocalized popular grievances against taxation and corvée to incite political uprising and disobedience towards both the *raja* and the government that the *raja* unenthusiastically represented.¹⁴⁶ The *nagari* were no longer the old *adat* units they once were; under the influence of wavering colonial ideologies, that traversed *adat* realities but offered no final solution to issues of financial drawback, the orderly world of taxes and self-funding *raja* imagined by colonial officials could not, and did not materialize. The government, parsimonious and deliberately blind to the problems on an island it no longer fiscally prioritized, refused to formulate a durable alternative to former schemes of monopolism, entitlements and forced labour, rendering its societies open to alternative forms and forces of organization.

145 A particular divide emerged between ordinary villagers and *raja*. Some villagers (primarily Christians) had found access to careers in the colonial army, expanding government and commercial bureaucracies through the Dutch colonial education system and language. This enabled them to gain higher social positions (the better opportunities laying outside the Moluccas), while others sought refuge in connection with other dominated ethnicities against Dutch suppression. Especially soldiering (Ambon became prime supplier of soldiers for the imperial expansion wars) "offered the best hope for improved levels of material welfare and educational opportunities for children to obtain positions in bureaucracy", infusing the imagination among Christian Ambonese of a political establishment with the Netherlands and a yearning for European education. Chauvel, *Nationalists, Soldiers and Separatists*, 49-52, 68 (quote), 86, 97. Van Fraassen emphasizes how Ambon's relations with the outside world were reinvented under influence of army recruitment, see Van Fraassen, *Ambon*, 353.

146 Chauvel, *Nationalists, Soldiers and Separatists*, 116-119.



Map 3.3. Nagari on Ambon (as mentioned in this chapter).

CONCLUSION

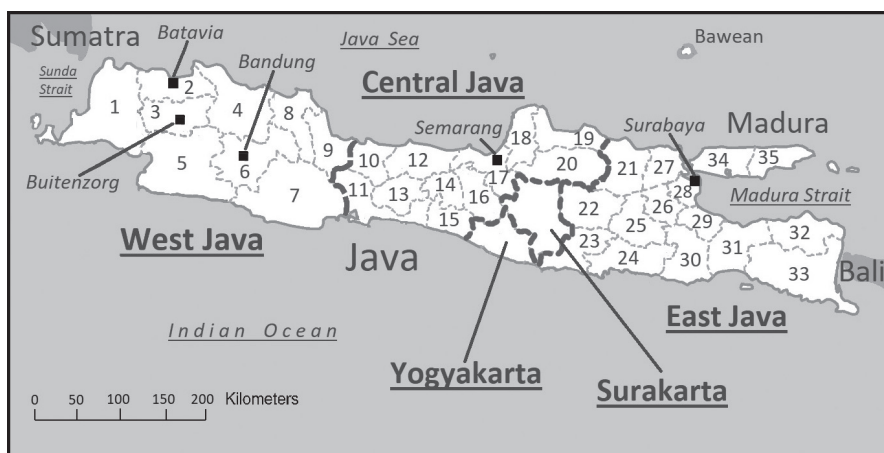
On Ambon in the later nineteenth and early twentieth century, the behaviour of the colonial state was quite contradictory to the terms it set for itself, as discussed in the previous chapters. The intended bureaucratic, information-hungry tax state that developed proper fiscal instrumentation to fund a salaried European-indigenous administration, support indigenous welfare and stimulate productivity was never realised. Instead, colonial officials ignored the problems of economic decline that impaired the chiefs in exerting their authority. Under the influence of the requirements of the VOC, Ambon's socio-political and fiscal institutions evolved, transformed and started shaping Ambonese society in entirely new ways. The VOC had cherry-picked and enhanced specific *adat* underpinnings, in particular the role of the *kepala*. When the Dutch finally abolished the agricultural colonial-capitalist monopolism and its coerced labour principles, this required a full rewriting and restructuring of Ambon's socio-political fabric, including a reinvention of the role of chiefs and the functioning of the state itself. In theory, the replacement of *uang hasil* and *pitis* and *kerja trop* and *kwarto* services with taxes, taxes that funded supposedly disconnected 'chiefly' salaries, demonstrated an expansion of bureaucracy directed at a more modern tax state. In reality, the Dutch kept relying on the same old, state-sponsored classes of indirect rulers, thereby continuing the political roots of the monopoly system. Drastically curtailing the power and prestige the *kepala nagari* had come to enjoy required an enormous administrative investment and might have caused political unrest, which was deemed too great a risk, for an island in a state of ineluctable economic decline. There was a refusal to invest in the island on the basis that every regional administration was supposed to be self-funded through locally levied taxes. Thus, the Dutch ignored the rapid impoverishment of the local ruling classes, on which they relied but that increasingly lost in authority, in order to keep up the appearance of a functional administration at minimal cost. Rather than seeking structural expansion of governance and knowledge accumulation to maximize control, justice, extraction and social improvement, officials pursued minimisation of political challenge, engagement and costs. The monopoly primed the tax system until at least the 1920s, and the encompassing promise of fairer taxation in a bureaucratic tax state, curtailment of coerced labour and proper and just administration never materialized for the Ambonese. By that time the majority of the Ambonese population had already moved on and redefined its relations with the colonial state independently and beyond the interference of the *raja*.



Map 4.1. Java's administrative division around ca. 1885.

Residencies:

1. Banten	4. Cirebon	7. Kedu	10. Semarang	13. Kediri	16. Pasuruan
2. Batavia	5. Pekalongan	8. Yogyakarta	11. Rembang	14. Surabaya	17. Besuki
3. Priangan	6. Banyumas	9. Surakarta	12. Madiun	15. Madura	



Map 4.2. Java's administrative division around ca. 1930.

Residencies:

1. Banten	10. Tegal	19. Rembang	28. Surabaya
2. Batavia	11. South Banyumas	20. Blora	29. Pasuruan
3. Buitenzorg	12. Pekalongan	21. Bojonegoro	30. Malang
4. Karawang	13. North Banyumas	22. Madiun	31. Probolinggo
5. West Priangan	14. Wonosobo	23. Ponorogo	32. Bondowoso
6. Central Priangan	15. North Kedu	24. Blitar	33. Jember
7. East Priangan	16. South Kedu	25. Kediri	34. West Madura
8. Indramayu	17. Semarang	26. Mojokerto	35. East Madura
9. Cirebon	18. Kudus	27. Gresik	

Socio-economic organization, coerced labour and monetary taxation in Java, c. 1830-1930

In 1889, Dutch *controleur* H.G. Heijting investigated the peasant household economies of his district in the Residency of Bagelen. He carefully studied three peasant households for a full year to gain insight into their annual budgets and he calculated that, as the costs of taxation exceeded their incomes, they made an annual loss. However, a considerable part of their burden consisted of unpaid labour services, to which they themselves did not assign any monetary value. They believed they made a profit. "How lucky to be of such a simple mind!" Heijting proclaimed.¹

This luck was shared by the colonial government. All over Indonesia, the Dutch turned indigenous labour power to their advantage. On top of large-scale forced cultivation (in some regions), almost all indigenous peoples in Indonesia performed public *corvée* labour services of some kind. This had become standardized policy in the nineteenth century. It originated in Java, where the nature in which services were performed and the conditions under which they were claimed, were ostensibly rooted in local *adat* principles, "in accordance to existing customs, establishments and needs", as ordained in the 1854 Government Regulation.² However, precolonial forms of labour services in Java consisted of numerous different types rooted in rights and duties that varied from region to region, district to district and even village to village, and that were to considerable extent the result of colonial domination and exploitation prior to and during the Cultivation System. They included everything from reciprocal household obligations performed to support landlords, the village community and the village administration³,

1 Arminius, "Het Budget van een Javaansche Landbouwer", *IG* 11 (1889), 1685- 1720, 1886-1917, 2150-2186: 1718-1719. Quoted in: B. White, "Work and Survival in Rural Java: Javanese Peasant Budgets from the 1880s", in H. de Jonge and T. van der Meijl, *On the Subject of Labour: Essays in Memory of Frans Hüskes* (Nijmegen: In de Walvis, 2010), 79-84: 82.

2 RR 1854, art. 57; See also C.F. Schoch, *De Heerendiensten op Java en Madura Volgens het Regeerings-Reglement van 1854* ('s-Gravenhage: Van Stockum, 1891), 1.

3 They were performed in return for access or entitlements to usufruct rights to land, protection and other forms of purveyance, and hence forced not because peasants were bound to its performance through social contracts, but rather because without performing them they were not entitled to these provisions. Community services existed both in mandatory form as *desa* services, and on a voluntary to support others based on social ethos, known throughout Indonesia as *gotong royong*. See A. Suwignyo, "Gotong Royong as Social Citizenship in Indonesia, 1940s to 1990s", *JSAS* 50:3 (2019), 387-408. In the Netherlands, community-based conscription services known as *hand- en span-diensten* were incidentally used in many municipalities to improve infrastructure. As in Java, these services could be 'paid-' or 'bought-off' for a fixed amount. See K.F. Holle, "Herendienst in Nederland", *TBB* 7 (1892), 219-230: 222-226; A.C.N. Pieren, *De Diensten aan de Hoofden op Java en Madura* (Leiden: Groen, 1884), 3; J.C. Kielstra and C. Lulofs, "Verplichte Diensten of Geldelijke Heffingen?", *TBB* 46 (1914), 28-44: 28-29.

to obligatory services performed in lieu of taxation in the absence of currency to pay wages for chiefs, lords and the colonial state.⁴ This complexity and variety caused much confusion in colonial times, echoing in current day literature.⁵

This chapter discusses how officials reinterpreted the organization of Java's peasant society when, following the gradual dismantling of the Cultivation System, public support for coerced labour rapidly deteriorated. Coerced labour and its effect on the wellbeing of the peasantry became a central theme of colonial concerns about Java's alleged lack of 'modernity' and development.⁶ The 1854 Government Regulation also ordered the "gradual abolition" and the replacement of coerced services with monetary 'head taxes.' This reduction was to be achieved through central, quinquennial revisions of all local *corvée* regulations under the supervision of the Governor-General, to keep its encompassing orchestration in Batavia's

-
- 4 L. Lucassen and L. Heerma van Voss, "Introduction: Flight as Fight", in M. Rediker, T. Chakraborty, and M. van Rossum (eds.), *A Global History of Runaways: Workers, Mobility, and Capitalism 1600-1850* (Oakland: University of California Press, 2019), 1-21: 9. See also Webber and Wildavsky, *A History of Taxation*, 149-227.
 - 5 In literature about taxation and compulsory labour in and beyond Indonesia, *corvée* labour has been contextualized in terms of serfdom, indentured labour in substitution for slavery, convict labour and as a form of taxation. See Reid, *To Nation by Revolution: Indonesia in the 20th Century*, 54-59 and A.J.S. Reid, "The Decline of Slavery in Nineteenth-Century Indonesia", in M.A. Klein (ed.), *Breaking the Chains: Slavery, Bondage, and Emancipation in Modern Africa and Asia* (Madison University of Wisconsin Press, 1993), 64-82. On Jamaica (and other Caribbean islands) and in South-Africa, slaves were forced into low paying contracts bordering debt bondage or slavery, punishable with heavy fines and imprisonment when breaking the contract. See W. Kloosterboer, *Onvrige Arbeid na de Afschaffing van de Slavernij* ('s-Gravenhage: Excelsior, 1954), 9, 25-26, 28-32, 56). See about the difference between *corvée* and convict labourers and serves and slaves: Hoeffte, "Indentured Labour", 364 and Van der Linden, "Mutualism", 491-492. The Institute for Social History in Amsterdam has recently investigated the ties between forced labour and the rise of global capitalism, focussing on conscripted labour as well as deflection, resilience and desertion. Van Rossum in particular has argued how forced labour (as punishment) comprised a "carceral connection" to the disciplinary forces fundamental to the colonial system and the accelerating mobilization of coerced labour in the later nineteenth century as trends of the modern capitalist colonial order of state-bonded labour. This includes mechanisms developed to secure public order and control of labour through local administration of justice. M. van Rossum, "The Carceral Colony: Colonial Exploitation, Coercion, and Control in the Dutch East Indies, 1810s-1940s", *International Review of Social History* 63 (2018), 65-88.
 - 6 A. Kumar argues the VOC and subsequent Dutch colonial state were in fact the opposite of a force for modernization. Both built their power on elements already present, and hence entrenched Java's societies in fixed, biased terms of colonial discourses. Dutch administrative means might seem modern, but the consequence of colonial rule, Kumar argues, was regressive, and that instead Islam provided the tools for the Javanese elites to develop an intellectual identity. A. Kumar, *Java and Modern Europe: Ambiguous Encounters* (Richmond: Curzon, 1997), 23-30, 53-88.

hands and safeguard unified policy.⁷ But despite repeatedly expressed ambitions to ban the use of *corvée* labour from the archipelago and to eradicate its 'feudal' principles, around 1929 about 11.4 million individuals in Indonesia (about a quarter of the total colonial population) still performed services of some kind.⁸ Why was this the case?

The answer to this question, as this chapter argues, is to be found in the different ways *corvée* labour was defined, codified and understood in various layers of the government. Central to this understanding was the extensive colonial investigations, bent on gathering 'factual' information about the principles and practices of labour service. The most prominent of these investigations was carried out by civil servant, F. Fokkens (1852-1929) in 1889-1893. The result of his work, published in three large volumes in 1901-1903, charted and codified the majority of those *corvée* labour 'principles' in Java, which enabled their transformation into monetary taxes. This was of pivotal importance to socio-economic and fiscal policy in Java and the rest of the archipelago.

The first section investigates the roots of colonial coerced *corvée* in Java's land tenure and labour redistribution schemes. The second section investigates how these were used during the Cultivation System and the third section discusses how, after around 1860, officials attempted to abolish services and the problems this caused. Section four discusses the investigations following these problems and the transition of *corvée* into head taxes. The fifth section discusses why, after 1920, and despite developing international critique, *corvée* remained in use throughout the archipelago.

4.1 INVENTING VILLAGES, DISTRIBUTING LAND: LABOUR AND TAXATION IN CENTRAL JAVA UNTIL 1870

The Dutch colonial labour service regime of the nineteenth-century was in essence an appropriation, transformation and merger of various systems of governance, reciprocity, labour duties and taxes, primarily in West and Central Java, as encountered and reshaped by the VOC and the subsequent colonial state. Hence, as in the case of Ambon, to understand the principles of colonial coerced labour and taxation in Java, understanding how it worked prior to the nineteenth century is essential.⁹ In Java, labour

7 RR 1854, art. 57, in NA MinKol 1850-1900 3196, Vb. 13-5-1879 n3, herein: Vb.; NA MinKol 1850-1900 OV 3203, Vb. 16-6-1879 n16, herein: Vb.

8 ANRI DepBB 586, herein: DepBB, 18-1-1929: 'Statistiekkaart'. Around 1895, the number was around 20 million. See Van Rossum, "The Carceral Colony", 71.

9 See for a recent publication on the development of forced labour under the VOC M. van Rossum, "Running Together or Running Apart? Diversity, Desertion and Resistance in the Dutch East India Company Empire, 1650-1800", in Rediker, Chakraborty, and Van Rossum (eds.), *A Global History of Runaways*, 135-155, esp. pp. 149-150. See also: Kumar, "Capitalism and the 'Traditional' State and Society", 5-6.

and land were intrinsically connected and exchangeable, to redistribute collective needs, advantages and fiscal burdens. Controlling either of them was vital to unlock the resources of peasant society. Fiscal surplus was collected both *from* and *in* land and labour. Both precolonial and colonial rulers sought to expand their claims in Java's rural population and lands, to stabilize state revenue. In the era of global trading empires in Asia, use of collective, coerced labour became a popular way to fulfil the ever-increasing labour demand of global merchant capitalism.¹⁰ This paragraph discusses various aspects of Java's social hierarchy, peasant organization, systems of extraction and landholding and labour patterns, and how these were rooted in the Dutch colonial use of coerced labour.

Controlling labour

As the Dutch outcompeted indigenous trade, agricultural production became increasingly important to Java's indigenous economy at the cost of commerce.¹¹ Control over human resources and labour power overshadowed claims to territory; only by recruiting indispensable labour forces could rulers harness the rural resources to which they were entitled. Rulers devolved the power to administer the cultivation of their lands by the peasantry (*wong cilik*; 'non-aristocracy') to lesser *priyayi*. These managed a layer of middlemen, who in return shared in rights to produce, taxation and services from the peasantry.

In Dutch eyes, Javanese peasant society consisted of idyllic, homogenous, primitive and self-sufficient village-communities extorted by a class of corrupted feudal lords who had unlimited control over manpower and curtailed all potential for individual economic development.¹² This relates to an important theme in theories about the behaviour or 'moral economy' of peasants around the world, which focusses on the persistence of smallholding peasants to prioritize survival over capital accumulation. According to these theories, peasants, rather than seeking profit, aimed to ensure the greatest possible certainty of stable yields, by employing all to provide minimal subsistence insurance to as many peasant families as possible, to minimize risk, ensure production continuation and prevent

10 Lucassen and Heerma van Voss, "Flight as Fight", 7.

11 Moertono, *Negara*, 159.

12 See for a clear expression of this argument Burger, *Sociologisch-Economische Geschiedenis van Indonesia*, 33. See also Breman, *Kolonial Profijt*, 65; Goh, *Communal Land Tenure*, 74-77 and A.J.S. Reid, "The Pre-Colonial Economy of Indonesia", *Bulletin of Indonesian Economic Studies* 20:2 (1984), 151-167: 151.

harvest failure.¹³ This was similar in Java, which the Dutch interpreted as the typical failure of an indigenous society to develop a profit-oriented, evolving economy and related to innate indigenous 'despotism' and 'laziness.' Later authors have corrected this image, and suggested these villages behaved with greater independence and were governed more democratically, by large groups of council members who negotiated tax revenues with rulers who were not nearly as powerful as colonial officials believed.¹⁴ Even though Javanese peasants contributed in kind and labour to their rulers' courtly households, Java never developed a European kind of feudal, contractual-based tenure system where prominent noble families held fiefs to land and its inhabitants on behalf of an 'emperor', at least not until colonization.¹⁵ Villages were, in fact, quite commercialized, monetized, independent and democratic (just like many feudal units in mediaeval Europe), but had transformed into their 'demonetized' and 'despotized' form under colonial exploitation. The subsequent Dutch trope of the uncommercial, over-exploited and stagnating village started to justify colonial entrance and claim to Java's arable land.¹⁶ Central to this idea was the long-lasting thesis that the Central Javanese 'emperor', the *Susuhunan* or *Sunan*, was the ultimate proprietor of all lands in the (former) empire of Mataram that

-
- 13 These theories relate to Marxist interpretations of the situation in rural Russia in the nineteenth century. Subsistence theory in this 'Marxist' sense presumes peasants are essentially not capitalistic in their behaviour (as they had very little capital, usually only in the form of labour and occasionally land-rights) until they entered the wage labour market as (coolie) labourers or 'free and unattached proletarians.' I do not have the space here to elaborate on such theories of the peasant household. An interesting comparison between Java and Russia has been drawn already in S. Aass, *Chayanov and Java: A Discussion Of Chayanov's Micro- and Macro Theory of Peasant Economy* (Storhove: Hedmark/Oppland Distrikthøyskole - Samfunnspolitikk, 1975). Aass uses the subsistence-theory of the Russian agrarian economist A.V. Chayanov to explore how peasant economies were governed by non-market principles. Chayanov observed, like colonial officials in Java throughout the nineteenth century, that peasants entered the market only as consumers to purchase the few necessary goods they did not produce themselves, and not to accumulate more wealth and hence ceased working when they achieved a level of subsistence (A.V. Chayanov, *The Theory of Peasant Economy* (Madison: Homewood, 1966). A similar argument has been by Scott, who coined the term 'moral economy' used here to argue how peasant society was governed by subsistence rather than capitalism. J.C. Scott, *The Moral Economy of the Peasant: Rebellion and Subsistence in Southeast Asia* (New Haven: Yale University Press, 1976), 2-3, 6.
- 14 Wisseman Christie, *Theatre States and Oriental Despotisms*, 15, 24-26, 33, 36; J. Wisseman Christie, "State Formation in Early Maritime Southeast Asia: a Consideration of the Theories and the Data", *BKI* 151:2 (1995), 235-288: 235-237, 240-242; P. Anderson, *Lineages of the Absolutist State* (New York/London: W.W Norton & Company, 2013), 462-549.
- 15 Carey, *The Power of Prophecy*, 10; Breman, *Kolonial Profijt*, 65. Hence, the 'feudalization' and decommercialization of Java was also a consequence of Dutch domination and the curtailment of indigenous commerce, see Kumar, "Capitalism and the "Traditional" State", 23-26.
- 16 M.C. Hoadley, *Towards a Feudal Mode of Production: West Java, 1680-1800* (Copenhagen/Singapore: Nordic Institute of Asian Studies/Institute of Southeast Asian Studies, 1994), 184-185.

covered most of Java and Madura in the seventeenth century.¹⁷ After a series of wars, the Dutch declared itself successor of Mataram on the basis of their victory over the empire in the mid-eighteenth century, to justify its claim to Java's soil. This "dogma of supreme ruler proprietorship" became the topic of academic debate in the early twentieth century, but until then underlying alleged relations between land and labour were at the heart of much of the colonial claims to labour power.¹⁸

Rather than having absolute power to fully impose his theoretical rights over people and land as a supreme ruler, the *Sunan* (and, later on, the VOC) successfully enforced supremacy over the *priyayi* and peasantry by using political, diplomatic and military means to govern elites of lesser rulers and nobles.¹⁹ The means of coercion at the disposal of both the *Sunan* and these ruling elite remained sharply limited. Observing the requirements of the peasantry was essential; rife factionalism among rulers and middlemen enabled peasants "to switch loyalties among the warren of the elite, in order to get better terms elsewhere."²⁰ Hence, most hierarchical-social relations were of a 'patrimonial-bureaucratic' nature.²¹ Like on Ambon, tax payment in Java was more often negotiated and paid to observe *adat*, than coercively extracted through disciplinary means.²²

This would change under colonialism, as the gradual Dutch encroachment upon *adat* society, rewired local principles of tax payment to fit the ends of colonial extraction. The resultant consolidation of rights to land and labour have been mapped for various regions by various authors. Most of what we know of Java's (pre)colonial village societies is largely based on opinionated publications of contemporary authors (which also informed colonial politics). Various authors have scrutinized this literature as well as archival evidence, in order to reconstruct how the Dutch distinguished several categories of people, using Java's various principles of communal

-
- 17 This idea was expressed by Raffles' reading of Java's land tenure system already, and still voiced by G.P. Rouffaer (1860-1928) a hundred years later. See Raffles, *The History of Java*, I, 137-139, 193-194; G.P. Rouffaer, "De Agrarische Rechtstoestand der Inlandsche Bevolking op Java en Madoera. Rapport: uitgebracht aan Mr. C. Th. Deventer op 16 April 1904", *BKI* 74:3 (1918), 305-398: 312-313. See also P.B.R. Carey, "Waiting for the 'Just King': The Agrarian World of South-Central Java from Giyanti (1755) to the Java War (1825-30)", *MdAS* (1986), 59-137: 57-85 and Mudjanto, *The Concept of Power*, 102-103.
 - 18 T. Goh, "Review of the Nineteenth and Early Twentieth Century Debate on the Origin of Communal Landownership with Special Reference to Java", *Masyarakat Indonesia: Majalah Ilmu-Ilmu Sosial Indonesia* 3 (1986), 243-276: 250-251, 275. See also A. Kumar, *Java and Modern Europe: Ambiguous Encounters* (Richmond: Curzon, 1997), 53-88.
 - 19 Ricklefs, *Jogjakarta*, 21-36; W. Remmelink, "Expansion without Design: The Snare of Javanese Politics", in P.J. Marshall et al., *Comparative History of India and Indonesia* Vol. 3: *India and Indonesia during the Ancien Regime* (Leiden: E.J. Brill, 1988), 111-28: 112-114.
 - 20 Ong Hok Ham, "Social Change in Madiun (East Java) during the Nineteenth Century: Taxes and its Influence on Landholding", in *Seventh Conference of the IAHA* (Bangkok: Chulalongkorn University Press, 1979), 632. See also Moertono, *Negara*, 140-151.
 - 21 Hoadley, *Towards a Feudal Mode of Production*, 2.
 - 22 Moertono, *Negara*, 59-50.

and individual rights to reclamation, avail, possession, usufruct and ownership of land, as well as entangled patterns of taxation and labour services. They explain how the Dutch read specific aspects of these principles and simplified, abstracted, consolidated and merged them into an overarching, essentialist model of social organization, into which they tied their policies of coerced labour and taxation.²³ This model assumed a crucial role in village administration, with regard to managing land tenure and agricultural production and reaching maximum surplus extraction.²⁴ As such, the village became the core institute for organization of *corvée* and taxation. A quick look at how landholding and village management was organized in Java helps us to better understand how this came about.

Landholding, taxpayment and social hierarchy

Across Java, the predominant form of social organization tied the holding of land rights (which were expected to provide income and wealth) to liability for taxation and service performance. Land, in other words, provided the 'ability to bear' taxes. In most of Java, the village population was divided into classes of 'landholding' peasants or *sikep*, and non-landholding people. *Sikep* held (usually) inheritable rights of avail over specific rice fields called *sawah pusaka* or *sawah ganjaran* – arable lands presumably developed by the villages' founders – as well as gardens, grounds and fish ponds.²⁵ *Sikep* were also allowed to reclaim new lands, *sawah yasa*, to develop individually or lease out.²⁶ The privilege of *sikep* of having such individual rights over land

23 See for instance: Ricklefs, *Jogjakarta*, 64-95; Ong Hok Ham, "Social Change in Madiun"; M.R. Fernando, *Famine in Cirebon Residency in Java, 1844-1850: A New Perspective on the Cultivation System* (Melbourne: Department of History, Monash University, 1980), 1-12; J. Breman, *Control of Land and Labour in Colonial Java: A Case Study of Agrarian Crisis and Reform in the Region of Cirebon during the First Decades of the 20th Century* (Leiden/Dordrecht: Foris, 1983); J. Breman, "The Reform Question in Cirebon Around 1920" (Paper presented to the "Second Anglo-Dutch Conference on Comparative Colonial History", Leiden, 23-25 September 1981), 3-4; Goh, *Communal Land Tenure*, 39-41, 46-79.

24 As argued by Breman, *Control of Land and Labour*. See also: J. Breman, "The Village in Java and the Early Colonial State", in M.C. Hoadley and C. Gunnarsson (eds.), *The Village Concept in the Transformation of Rural Southeast Asia* (Richmond: Curzon Press, 1996), 3-28; The volume by Hoadley and Gunnarsson shows there are many similar cases in Southeast Asia of misconceptions of village communities, often rooted in expectations form above, that have deep consequences resonating in problems of landownership and profit redistribution up until today.

25 *Sikep* were presumed to be the descendants of the original founders of the village, as described by Van Vollenhoven in his reading of the *Eindresume Grondrechten*. See J.F. Holleman, *Van Vollenhoven on Indonesian Adat Law: Selections from Het Adatrecht van Nederlandsch-Indië* (The Hague: Nijhoff, 1981), 156-157; Ong Hok Ham, "Social Change in Madiun", 619; Ong Hok Ham, *The Residency of Madiun: Priyayi and Peasant in the Nineteenth Century* (PhD thesis, Yale University, 1975), 167-176.

26 Elson, *Village Java*, 19-20. Not all *sawah yasa* were eligible for lease. Some were hereditary private property of the peasant, and of those lands that were community property and eligible for lease, some were not redistributable.

brought the obligation to pay taxes to and to perform services for overlords, who supposedly maintained order to enable the *sikep* to peacefully cultivate their lands.²⁷

Below the *sikep* were the people without such 'full', individual land rights. These usually held shares in (access to) land, and hence shared in the tax and labour service duty. They sold their labour power to the *sikep*, and lived on their own residential plots or on the *sikep*'s lands as sharecroppers and 'hangers-on', *menumpang* and *bujang*.²⁸ They were also allowed to reclaim new land in hitherto uncultivated areas²⁹, but the difficulty of gaining the guardianship of rulers, by generating sufficient taxes and labour services (difficult for a 'beginner' landowner) and competition with established *sikep*, could be a reason to favour a 'landless life'.³⁰ Landless peasants usually also shared in rights to cultivate the *sawah desa*, communally cultivated village lands, provided they had the means to maintain their designated plot and were able and willing to deliver their accordant tax and labour duties.³¹ Rights of avail to *sawah desa* were either held under (alienable) fixed shares or under specific (non-alienable) land-and crop-rotation or redistribution schemes. These ensured circulation of the disadvantage of unfertile lands among specific crops and people, and fulfilment of the labour demands by a large body of workers. Rotation of *sawah desa* also dissuaded otherwise disadvantaged peasants from moving elsewhere by

27 Ong Hok Ham, "Social Change in Madiun", 620-624; Carey, *The Power of Prophecy*, 33; Holleman, *Van Vollenhoven*, 179-187. See Boomgaard, *Children*, 29-34 for an overview of the taxes these *sikep* paid.

28 In practice, *menumpang* (lit. 'stay-over') usually did not pay shares in the land rent, but an alternative house or poll tax, and performed cultivation services and labour services. *Menumpang* were also not homogenous; instead they had differentiated statuses and obligations concerning tax and labour duties. Among them were the *ngindhung* who owned a house and yard but had no stake in shared village rice fields, and unmarried strangers called *bujang*. (In strict sense, *bujang* were bachelors working as paid farmhands and day labourers, but in a wider sense all those treated alike. Children, relatives, widows, other elderly people (etc.) were also referred to as *bujang*, see Holleman, *Van Vollenhoven*, 156-157.) In case 'landless peasants' had their own house, they were called *lindung* or *wong ngindung*; 'plot holders' (*wong* means 'people' or 'men' in Javanese), *wong kendo* ('loose people'), *budi* or *budiyan* ('sharecroppers'), or *orang paroan*, *teloan* ('half-sharers'). In case they lived on the land of *sikep* they were called *wong dempel* ('attached people'). Altogether, these people were also known as half-sharers, *sikep cilik* or *sikep buri* ('little' or 'rear' *sikep*). Carey, "Waiting for the 'Just King'", 81-82; Carey, *The Power of Prophecy*, 31; Boomgaard, *Children*, 91-92; Goh, *Communal Land Tenure*, 60-61; Hoadley, *Towards a Feudal Mode of Production*, 32-59.

29 This was possible in the pre-Giyanti world (before the treaty of Giyanti of 1755 which ended the Javanese wars of succession and rendered Central Java to the domination of the VOC), but not any more in the early nineteenth century under increased demographic pressure and fiscal burden. Berman, *Kolonial Profijt*, 55.

30 Carey, "Waiting for the 'Just King'", 82-83; Boomgaard, *Children*, 92.

31 Ong Hok Ham, "Social Change in Madiun", 621.

providing them with sufficient access to land.³² Mechanisms of redistribution, reciprocity, obliged generosity and communal landholding should not be over-romanticised as egalitarian. Rather, they provided all with entitlements to live from the villages' resources, often attained at the cost of a loss of status and autonomy.³³ Indeed, the majority of Java's 'landless' peasants were entitled to shares in yield, but only if they participated in carrying the burden of the accordant labour services and taxation. The *menumpang* and *bujang*, dependent on land held by *sikep*, usually took over the performance of labour services that *sikep* had to perform to *priyayi* and contributed to the tax burden by developing the *sikep*'s lands. Thus, whereas *sikep* theoretically bore the brunt of the tax and corvée burden in exchange for the privilege of holding land, in practice they delegated this burden downwards by leasing out shares of these rights and duties, all the way to the landless, patronage-bound dependents below.³⁴ This ensured continuation of production, labour and tax payment, but prevented capital accumulation and social mobility among lower classes. In Dutch colonial ideology, such mechanisms were interpreted as part of the typical 'stagnating', 'undynamic' and 'decommercialized' character of Java's peasant society.³⁵ In fact, risk averting strategies only became more important in Java, and deemed necessary to deal with the heavy burden of colonial demands.³⁶

Sikep could be elected or appointed to administrative offices, as *primes inter pares* among fellow *sikep*, to represent the peasant community to higher authorities. That way, they could enter the higher social class of the *desa* administration, and sometimes even lower levels of the *priyayi*.³⁷ Village

32 Goh, *Communal Land Tenure*, 48-61; Elson, *Village Java*, 18-19; Boomgaard, *Children*, 45-46; Carey, "Waiting for the 'Just King'", 85; C.C. van den Haspel, *Overwicht in Overleg: Hervormingen van Justitie, Grondgebruik en Bestuur in de Vorstenlanden op Java 1880-1930* (Dordrecht: Foris Publications, 1985), 14-17. *Sawah* had to be redistributed regularly (usually annually), depending on crop requirements and differences in soil quality. In case of fixed shares, peasants possessing part of a *sawah* were not allowed to alienate it without consent of the village administration. Shares were not to be divided among heirs. Around 1870, most of Java knew systems of hereditary private property. Periodic redistribution was found in eastern Residencies, while fixed shares were more common in the west. See Boomgaard, *Children*, 65.

33 Scott, *The Moral Economy*, 5.

34 Carey, "Waiting for the 'Just King'", 86; Carey, *The Power of Prophecy*, 34; F.A.M. Hüsken, *Een Dorp*, 21-22; Elson, *Village Java*, 16; Breman, *Koloniaal Profijt*, 10; G.R. Knight, "Capitalism and Commodity Production in Java", in H. Alavi and P.L. Burns (eds.), *Capitalism and Colonial Production* (London: Croom Helm, 1982), 119-158: 122-126; Van Niel, *Java Under the Cultivation System*, 30-31; Ong Hok Ham, "The Residency of Madiun", 161-171.

35 Ibid., 2-6. Cynically, the greater burden colonialism put on peasant society only stimulated this risk-avoiding behaviour. Hence, subsistence can also be seen as the limited ability of peasants to reproduce labour power for capital. See B. Eileen, "Subsistence and Household Labour", in Van Rossum, Hofmeester, and Van der Linden (eds.), *Handbook Global History of Work*, 329-344: 329.

36 T.M. Li, "Involution's Dynamic Others", *Journal of the Royal Anthropological Institute* 20:2 (2014), 276-292: 283.

37 Boomgaard, *Children*, 66-67; Breman, *Koloniaal Profijt*, 55.

chieftainship was attractive because of its various privileges, ranging from the awarding of salary fields (*tanah bengkok*) to percentages in taxes and yield and entitlements to labour.³⁸ These had to be carefully balanced, as they added to the peasants' tax burden. Too high a burden, and peasants chose to run away to pledge loyalty to a different lord and bargain for better terms elsewhere, resulting in the possible loss of essential labour power.³⁹ Indeed, running away was an important strategy of everyday resistance, a "means of representing one's interests or of employing bargaining power, by deserting in order to profit from switching employers [...], done mainly by workers in some kind of commodified labour relations [...]." ⁴⁰ This way, rulers were constrained by the mobility of their taxpayers.⁴¹

Delegated governance

The result was a pyramid-shaped social fiscal structure as displayed in figure 4.1. It displays a "hierarchy of rights, radiating outward from the centre and apex, down to the lower levels of the king's functionaries."⁴² On top was the *Sunan*, the top ruler concerned with both the upkeep of his own court and family and the management of his realm. He provided essential military protection in surrounding areas under supervision of subordinate rulers. He was no omnipotent despot, and frequently unable to enforce his asserted right to collect tax on ownership of land. He was expected to consult his senior family members and courtiers about major decisions, and a distinction was made between the revenues of the kingdom and the personal property and wealth of the monarch.⁴³ To maintain military supremacy across Java and provide for his court, the *Sunan* leased out 'his' arable domains with the accordant 'apanage rights' (prebends) to taxation (*pajeg*) and services (*lungguh*), to the lower aristocracy.⁴⁴ These rights were

38 The *bengkok* system was in use primarily outside of the *nagara agung* lands (see below). Moertono, *State and Statecraft*, 117.

39 Breman, *Control of Land and Labour*, 18; Elson, *Village Java*, 17.

40 This indicates that "workers in commodified settings designed repertoires through which they exploited opportunities of competitions between employers (and authorities), while actively contesting the increasing regulations put in place to control labour, markets and mobility." M. van Rossum, "Desertion", in Van Rossum, Hofmeester, and Van der Linden (eds.), *Handbook Global History of Work*, 505-520: 515-516. See also J.C. Scott, *Weapons of the Weak: Everyday Forms of Peasant Resistance* (New Haven: Yale University Press, 1985), xv-xvi, 26, 34-36.

41 M.B. Efendi, *Kebijakan Perpajakan di Indonesia: Dari Era Kolonial sampai Era Orde Baru*, (Yogyakarta: Alinea Pustaka, 2006), 33-34; Ong Hok Ham, "Pajak dalam Perspektif Sejarah", *Prisma* 14:4 (1985), 74-85: 74.

42 Tambiah, *Culture, Thought, and Social Action*, 1985, 272.

43 M.C. Ricklefs, "The Sweat of the King", *BKI* 175:1 (2019), 5964: 60-61, 63-64; A. Kumar, "Javanese Court Society and Politics in the Late Eighteenth Century. The Record of a Lady Soldier, Part I: the Religious, Social, and Economic life of the Court", *Indonesia* 29 (1980), 1-46: 29.

44 Ong Hok Ham, "Social Change in Madiun", 619.

expressed in a number of '*cacah*', a peasant household of one *sikep* and his dependents and lands, that functioned as a unit of taxation. Again, the system depended on men rather than land.⁴⁵ The *Sunan*'s realm consisted of core apantage lands (*nagara agung*), where the apantage holders or *patuh* were kinship-related, and the surrounding provinces (*mancanagara*), where *bupati* held apantage (see map 4.3). All *patuh* and *bupati* demanded labour services and taxes from Java's agricultural population to support their own courts and fulfil the demands of the *Sunan*.⁴⁶ *Patuh* were the *Sunan*'s 'indirect' vassal rulers and bureaucrats, as well as lords in their own right.⁴⁷ Their rights to tax, landholding and levying labour services were not inheritable but tied to the office of apantage-holder, enabling the *Sunan* to use apantage-distribution as a political instrument. As a result, *sikep* risked being cut off from their land when new *priyayi* entered office and reallocated land rights to their own followers.⁴⁸ In matters of landholding from the *Sunan*, *bupati* were more autonomous than *patuh*.⁴⁹

Patuh and *bupati* never administered their domains personally, but leased out their tributes through a parallel structure of local middlemen and power holders, such as *mantri* and *demang*.⁵⁰ These officials shared in land tax revenue collected by village officials known as *bekel* (usually at district

-
- 45 Men, for instance, had to participate in war campaigns (the apantage system had strong military foundations). Carey, "Waiting for the 'Just King'", 68-70. *Cacah* also became units of economic measurement. See for its functioning Boomgaard, *Children*, Appendix A. See for an interesting contextualization of the apantage system and the political, administrative and military role of the *priyayi*, as compared to similar elites in Mughal India: V.J.H. Houben and D.H.A. Kolff, "Between Empire Building and State Formation: Official Elites in Java and Mughal India", in P.J. Marshall et al., *Comparative History of India and Indonesia Vol. 3: India and Indonesia during the Ancien Regime* (Leiden: E.J. Brill, 1988), 165-194.
- 46 Carey, *The Power of Prophecy*, 9. After the Java War, the Dutch maintained the *mancanagara* versus *nagara agung* division, setting an exceptional position for the 'Principalities' while employing the *bupati* and their administrative elite as tax-collecting officials as shareholders in agricultural profits. The Dutch also distinguished the *mancanagara* and *nagara agung* from the *pesisir* (coastal regions) to list divisions among districts and its various systems of rulership, officialdom and village organization. Moertono, *State and Statecraft*, 112.
- 47 M.C. Hoadley, "Central v. Region Power, the Lessons of History" (Paper presented at the International Workshop "Governance, Identity and Conflict", S.I.: s.n., 2001), 35; Ricklefs, *A History of Modern Indonesia since c. 1200*, 167. As explained by Anderson, power of these rulers radiated throughout the land like a bulb of light: the further away from the centre, the dimmer his power. Anderson, *Language and Power*, 24-34. Moertono explains how younger *priyayi* resided at the *Sunan*'s court under duress by way of enforcing loyalty. The *bupati* were allowed to visit their children at specific occasions (Islamic celebrations or other festivities) and expected to pay specific homage or tribute to the *Sunan*. Moertono, *Negara*, 61.
- 48 Ong Hok Ham, "Social Change in Madiun", 623-625. *Sikep* could also be dispossessed in case of failure to perform duties or pay taxes. Carey, "Waiting for the 'Just King'", 70, 85.
- 49 Hoadley, "Central v. Region Power", 2-3.
- 50 See Carey, *The Power of Prophecy*, 16, for an overview of the different structures in use in the *mancanagara* and *nagara agung*. The functioning of *demang*, sometimes referred to as tax collectors, differed per region. Under colonialism, they slowly became tax collectors, but under the Javanese apantage system, they were rather independent officials who pledged loyalty to a local ruler for as long as this was beneficial to them.

level) and *kuwu* and *lurah* (usually at village level), recruited from the *sikep* class.⁵¹ They possessed the local knowledge necessary to satisfactorily assess and tax land and people. The function of these officials varied per region and Dutch terminology used to assign them – ‘village heads’ – was not unambiguous.⁵² They all demanded shares in tax and labour services, as their offices were originally unpaid. They gradually started sharing in revenue, salary fields and services as remuneration, but maintained arbitrary and poor administrations. According to Carey, in Yogyakarta before 1800, this “administrative disorder” and “the reliance on antique cadastral surveys” created an “insuperable barrier to the functioning of a fair taxation system at the central Javanese courts in the late eighteenth and early nineteenth centuries.”⁵³ Over the course of the eighteenth century, foreign influence over apanage lands grew, and a steady influx of Chinese and European entrepreneurs increasingly leased land and labour rights to tax villages, partly in the service of *priyayi*. These ‘white *demand*’ improved efficiency and were much stricter in enforcing tax systems, locally experienced as an enlargement of the tax burden.⁵⁴

It should be mentioned once again that this system was not bound to territory. The lands taxed by a specific lord were widely dispersed over a patchwork of regions and villages. This made land administration an ambitious endeavour, but also encouraged subordinate officials to obtain a strong landholding power base to challenge the position of the *Sunan*.⁵⁵ Seen through Dutch eyes, Javanese rural society of around 1800 was brittle, inefficient and involved a continuous struggle and competition over land, labour, and loyalty.⁵⁶ In fact, it was a complex balance of power where rulers awarded and withheld office, and thereby controlled economic resources at minimal costs to channel resources to their courts. This way, they pragmatically collected taxes and accumulated wealth without upholding extensive bureaucracies following Java’s societal constraints. Especially in

51 In the principalities in particular the *bekel* developed into powerful tax officials under the colonial administration. See B.J. Mulherin, “The ‘Bekel’ in Javanese History”, *Review of Indonesian and Malayan Affairs* 4-5 (1970/1971), 1-28, and Suhartono, *Apanage dan Bêkêl: Perubahan Sosial di Pedesaan Surakarta (1830-1920)* (PhD thesis, Universitas Gadjah Mada: Yogyakarta, 1989).

52 Boomgaard, *Children*, 14, 96-99 (esp. p. 98); Breman, *Control of Land and Labour*, 76-78.

53 Carey, *The Power of Prophecy*, 63.

54 Boomgaard, *Children*, 23-24; Carey, *The Power of Prophecy*, 11-12, 33-35, 38-39, 57-59, 71; W.R. Hugenholtz, “Traditional Javanese Society and the Colonial Exploitation System: Regional Differences in the ‘Appropriated Principalities’ in 1830” (Paper to be presented to the fourth Indonesian-Dutch Historical Congress, 23-29 July 1983, Bali, Indonesia, 1983), 19-20; Moertono, *Negara*, 61.

55 Carey, *The Power of Prophecy*, 10-11; Ong Hok Ham, “Social Change in Madiun”, 619-620. Rulers ruled over people, so *cacah* were used to calculate their holdings (the number of *cacah* they ruled over and taxed from) and its tax revenue was an expression of their wealth and power. See also K.H. Kian “How Strangers Became Kings: Javanese-Dutch Relations in Java 1600-1800”, *Indonesia and the Malay world* 36:105 (2008), 293-307.

56 Breman, *Control of Land and Labour*, 17; Hoadley, “Central v. Region Power”, 4.

regions where monitoring capacity, communications, transportation and record-keeping was difficult, such forms of patrimonial and privatized tax collection was considered more efficient.⁵⁷ Rather than an indicator of state-failure, low levels of centralization and maintaining personal ties, provided rulers, middlemen and taxpayers with bargaining power over land and labour.

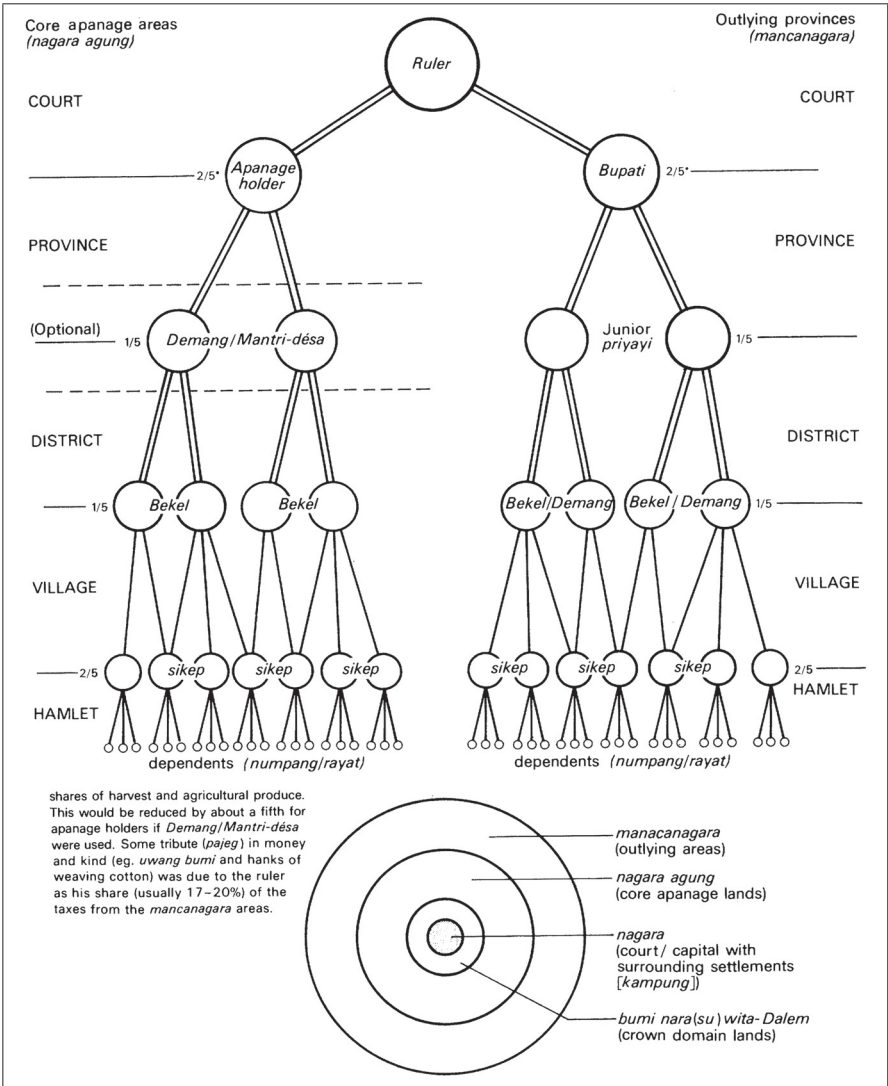
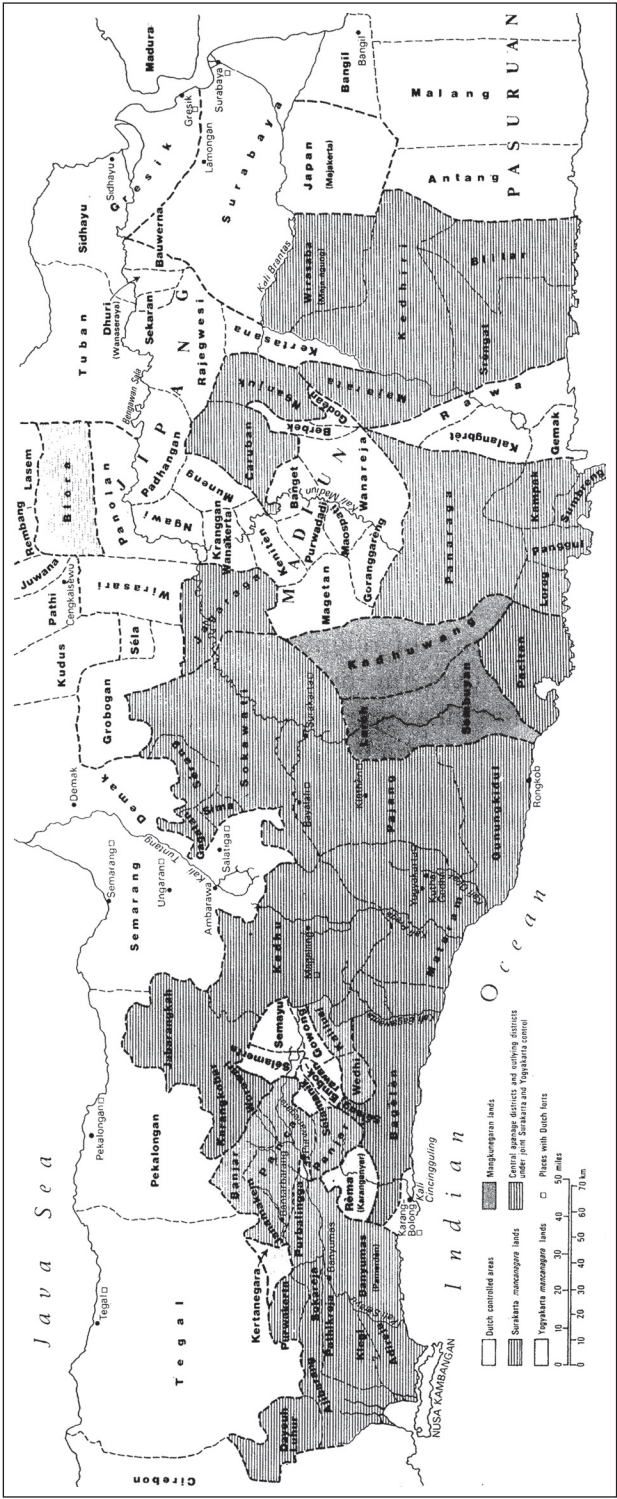


Figure 4.1. The Javanese apanage system in the early nineteenth century.

From: Carey, *The Power of Prophecy*, 16.

57 Scott, *Seeing Like a State*, 34.; Kiser and Levi, “Interpreting the Comparative History of Fiscal Regimes”, 557-558.



Map 4.3. Map of Central and East Java, showing the core apanagan areas and the outlying provinces (mancanagara) controlled by the Central Javanese courts before 1811.
Source: Carey, *The Power of Prophecy*, xviii-xxix.

4.2 INSTITUTIONALIZING VILLAGES, ADDING TO THE BURDEN

After 1800, the impact of colonial intervention in Central Java's socio-economic system intensified dramatically. Between 1811 and 1815, following up on Daendels' aggressive anti-aristocratic reforms, Lord Minto and Raffles attempted to remodel Java based on British experiences in India, by curtailing the power of *bupati* and apanage-holders, which they perceived as a feudalistic aristocracy. Instead, they assigned the village-functionaries (especially *bekel*) as directly responsible for the organization of corvée and *desa* services, tax assessments and payment to the government. In Central Java, *bekel* received a hereditary position, salary lands, apanages and a "direct charge on the peasantry", in kind and labour.⁵⁸ This way, the office of *bekel* provided a vehicle for richer peasants to gain even more wealth and political influence, which provided various opportunities to further self-enrichment, while the possibilities for social mobility of the lower classes of people declined.⁵⁹ As such, village officials became tax assessors, administrators and collectors on behalf of the colonial administration, in direct contradiction to ancient principles that forbade village heads to be government official or tax collectors, as they had been elected by the people, to serve without salary.⁶⁰

Village elites were awarded greater responsibilities during the Cultivation System, in order to further centralize villages as demarcated geographical administrative units. Villages became the "locus for direct and regular taxation demands", provided with "an administrative and even spatial identity" which gave them "a position that was wholly new."⁶¹ Office holders were exempted from performing services and paying taxes, receiving collectors wages and salary lands (*tanah bengkok*). Exemption became interpreted as a sign of social climbing and privilege, which was eagerly used by Dutch officials as a political tool.⁶² In possession of more status and influence than ever before, village 'chiefs' started forming a new, wealthy rural elite, functioning as the "intermediaries between traditional supra-village elites and the village masses", not unlike the Ambonese *kepala*

58 Boomgaard, *Children*, 67 (quote); Breman, *Control of Land and Labour*, 6; Van den Haspel, *Overzicht in Overleg*, 8-10. According to Hugenholtz, under Raffles, *bekel* transformed into the local equivalent of *zamindari* (landholding tax farmers in British India), Hugenholtz, *Landrentebelasting*, 24-25; Mulherin, "The 'Bekel'", 14-20.

59 Ong Hok Ham, "Pajak dalam Perspektif Sejarah", 81.

60 Instead they claimed privileges and services. Soebekti, *Some Facets*, 12-13.

61 Elson, *Village Java*, 34, 155 (quote).

62 R.E. Elson, "The Impact of Government Sugar Cultivation in the Pasuruan Area, East Java, during the Cultivation System Period", *Review of Indonesian and Malayan Affairs* 12:1 (1978), 26-55: 28; C. Fasseur, "Organisatie en Sociaal-Economische Betekenis van de Gouvernementssuikerkuultuur in enkele Residenties op Java omstreeks 1850", *BKI* 133:2 (1977), 261-293: 267-277; Breman, *Control of Land and Labour*, 16-17, 27.

in the seventeenth century.⁶³ Their enhanced power in disposing over land and labour facilitated greater enforcement of tax and corvée administration, but also self-enrichment and abuse on a previously impossible scale.

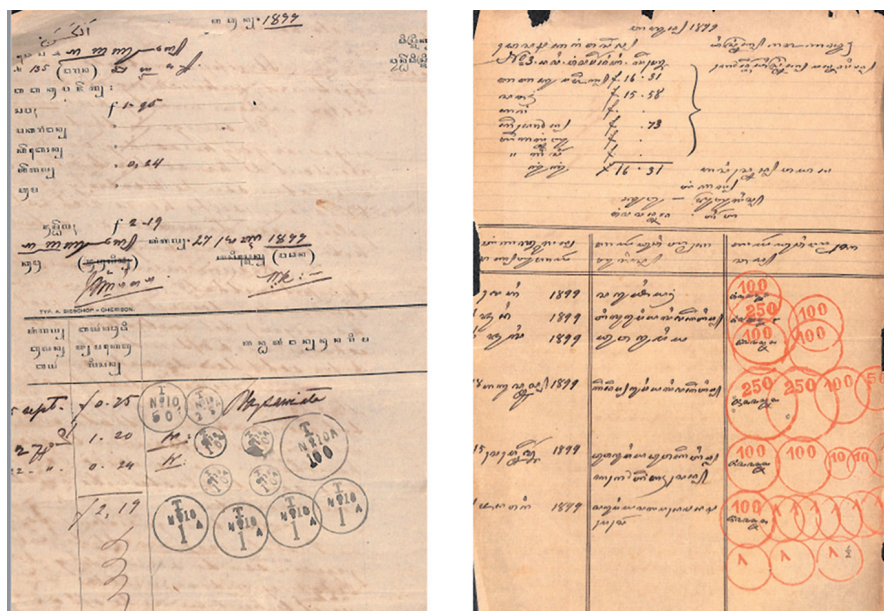
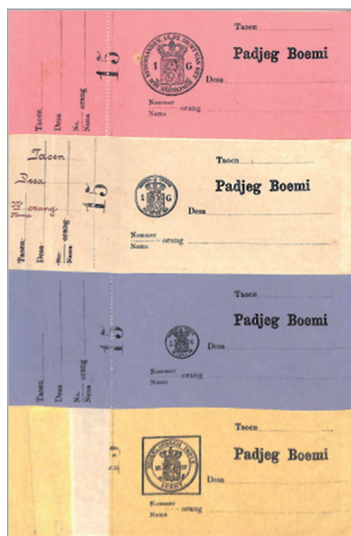


Figure 4.2. 'Improved' land rent levying system.

These sample forms from Cirebon were used as an experiment, to better clarify to taxable persons the amount of tax (levied in various terms) for which they had been assessed. The amount assessed was displayed by stamps, the size of the stamp indicating a particular amount and corresponding to the actual size of coins.

The coupons on the left worked in a similar way; each colour represented a specific amount of tax to be paid. Both methods were adopted, but it is unclear whether they were exported to other Residencies.

Source: ANRI AS MGS 4210; the coupons are also found in J.M. Jordaen, "Een Nieuwe Landrente-Administratie", TBB 16 (1899), 398-405 and Bode-meijer, "Een Nieuw Model Landrente Aanslagbiljet", in *ibid.*, 532-564.



63 R. Van Niel, "The Effect of Export Cultivations in Nineteenth-Century Java", *MdAS* 15:1 (1981), 25-58: 43-44 (also quoted and elaborated on in Hüsken, *Een Dorp op Java*, 33). See also: J. Breman, *The Village in Java and the Early-Colonial State* (Rotterdam: Erasmus University, 1980), 20-21.

The new village chiefs were essential to the Cultivation System's early success and socio-economic consequences.⁶⁴ Appointing and delegating levying taxes to headmen enabled taxation of whole villages all at once, and allowed for minimal administrative responsibility through layers of middlemen – just like the precolonial apangage-system.

Levying land rent

The integrated levying of land rent, as the 'monetary' component to Java's tax system, became central to Java's Cultivation System. Full survey and classification of *sawah* was deemed unachievable by Van den Bosch', and the land rent developed into a tax, paid mainly to the new village chiefs.⁶⁵ They received a predetermined tax-quota based on fictional yields, depending on assessed land values of households, through *admodiatie* (negotiation) between *sikep*, village chiefs and the state.⁶⁶ Instead of levying tax over incomes, incomes were made subordinate to the fictional amount of tax to be paid. Hence all attempted to delegate the tax burden downward, by redistributing the rights and duties pertaining to land.⁶⁷ Non-payment was sometimes resolved by levying extra services, voluntarily or as a punishment, or by taking extra shares in produce. This way, chiefs expanded their claim on the peasantry using the land rent.⁶⁸ By deliberately relying on half-heartedly controlled village elites that levied shares larger than those to which they were entitled, fiscal justice and equivalent rights were sacrificed to pragmatism.

Because the land rent guaranteed an addictively steady flow of revenue, the government was reluctant to make changes to its principles. However, in the 1880s a series of investigations and reports revealed its many deficiencies. The land rent had only added to inequality on rural Java. Village elites maximized the burden placed upon the lowest classes in society and landless peasants were unable to exert influence over their assessments, land redistribution or policy.⁶⁹ The land rent was reformed over the course

64 Elson, *Village Java*, 144, 159-161. See for an early contemporary critique on the impact of the reform of village elites for the operation of the Cultivation System: L. Vitalis, *De Invoering, Werking en Gebreken van het Stelsel van Kultures op Java* (Zalt-Bommel: Joh. Noman en Zoon, 1851).

65 The idea of renting may have given many agricultural households "stronger claims on the land than they actually had right to" as around 1815 a fair proportion of peasants leased rather than rented land. Boomgaard, *Children*, 66-67.

66 Hugenholtz, *Landrentebelasting*, 32.

67 C. van Vollenhoven, *De Indonesiër en Zijn Grond* (Leiden: v/h E.J. Brill, 1919), 12-13.

68 S. van Deventer, *Bijdragen tot de Kennis van het Landelijk Stelsel op Java* (Zalt-Bommel: Joh. Noman en Zoon, 1865-1866), I, 137; Hugenholtz, *Landrentebelasting*, 36. The collectors wage of village officials was usually based on assessments of the amount of revenue of former years, in comparison to the economic circumstances of the *desa* and suspected conditions of the crops.

69 NA MinKol 1850-1900 3095, Vb. 12-1-1878 n18, herein: RvS 8-1-1878; Hugenholtz, *Landrentebelasting*, 263-272; Elson, *Village Java*, 120-122.

of the late nineteenth and early twentieth century⁷⁰ and experiments were organized to enhance transparency in the assessment and levying practice, to stimulate its monetary payment. New, multilingual tax bills were introduced in Cirebon and Surabaya, on which the amount of tax was displayed by stamps representing a specific amount of tax (see figure 4.2). In another district, the tax amount was represented by coloured coupons, to be awarded to taxpayers. A large land-survey project was carried out to determine the values and quantities of lands according to a classification of fields following agricultural conditions, fertility and location of lands, which was assessed using new measuring techniques and in negotiation with specially appointed committees.⁷¹ As land rent was occasionally transposed into labour services⁷², the size of arable land or its fictional yield determined the services to be performed. This showed that land surveying was important to control tax revenue; to control measurements was to control society.⁷³ To ensure maximum payment, land rent was usually collected after the full sum of cultivation wages was paid out.⁷⁴ These wages were usually too low. Peasants frequently had to forego crop payments and find cash in some way, in order to pay for their shares in the land rent.⁷⁵ Many landless peasants, tied to their social position by debt and the power of the *sikep*, remained disadvantaged in procedures of negotiation.⁷⁶ The land rent was a potentially fair tax, based on statistical assessments of incomes and land, but incapacity to carry out structural surveys and the prioritization of its addictive revenue bolstered the use of independent and corrupted middlemen, contributing to the increasing welfare gap.

70 The investigations of head inspector of cultivation J.H.F Sollewijn Gelpke of 1881-1886, and H. Kuneman (later Director of Interior Administration) and F.A. Lieftrinck (later Director of Finances) in Priangan in 1889 finally resulted in a new system, introduced from 1907 onward and completed only in 1920. The new land rent differentiated between *sawah*, for which it functioned as a yield tax, and *tegal* (dry agricultural lands), for which it was a land tax. Sollewijn Gelpke had made it his personal mission to reach equal spread of the land rent over Java, but his proposals were considered impracticable. Kuneman and Lieftrinck proposed to distinguish three different sections of yield: restitution of costs, reward for labour and interest from capital. Taxation was to be levied only over the second part. A tax-free share of 10 *picol* was run on trial in Priangan, where land rent had never been implemented to spare the profitable cultivation of coffee which required (usually unpaid) transportation services. Hugenholtz, *Landrentebelasting*, 278-283. See also Elson, *Village Java*, 47; Fasseur, *Kultuurstelsel*, 20, 210 n253.

71 Hugenholtz, *Landrentebelasting*, 283-284; Soebekti, *Some Facets*, 16-18.

72 Calculated against the wages which a peasant should have been paid for working on plantations or other projects. Ong Hok Ham, "Social Change in Madiun", 630.

73 NA MinKol 1850-1900 3242 Vb. 23-10-1879 n3, herein: Report GG and GovSec. See Scott, *Seeing Like a State* 25-31 for a comparison of the power of controlling measurements to influence labour patterns and land distribution in France.

74 Elson, *Village Java*, 311.

75 In Kediri in 1830 for example, people were not able to pay tax in cash due to poverty. *Ibid.*, 47, 50-51; Fasseur, "Kultuurstelsel", 22-25.

76 Breman, *Koloniaal Profijt*, 15.

The burden of coerced cultivation

Forced cultivation of cash crops had similar effects, directly conjoining Dutch financial interest with the preferred organization of crop cultivation. As a fifth of the lands was supposedly used for cash crop cultivation, periodic rotation of fields under communal tenure was a reliable method to retain soil fertility, and encouraged by colonial officials.⁷⁷ Meanwhile, under pressure of forced cultivation and land rent levying, *adat* distinctions among people were altered to redistribute land rights and their concomitant burden over more shoulders. Because taxes and duties were bound to shares in land-rights, greater 'communal ownership' was supposed to increase the number of taxable persons to fulfil the growing labour demands of the cultivation system.⁷⁸ In some areas, it became customary to make all cultivators co-owners of the lands after three years, thus making them liable to perform *corvée* and cultivation services.⁷⁹

In areas where land rights were not linearly connected to taxability, or where communal landownership did not exist, this resulted in conflict. According to Van Vollenhoven, the idea of communal ownership was the typical result of a warped understanding of European civil servants, a colonial *adat* invention that suited the colonial need for exploitation.⁸⁰ The circular increase in labour demand and the enlargement of Java's taxable labour force resulted, inevitably, in an overflow of the taxable 'landholding class' and scarcity and division of land into tiny, unprofitable plots.⁸¹ Abundance of labour also depressed wage levels.⁸² So while established *sikep*

77 After 1850, periods of famine and backlash stimulated new economic policy under which private property was revived. The Dutch attempted to distribute all arable land "equitably" among inhabitants under supervision of village heads in 1830-1850, but land rotation was not in every region the norm. In most *desa* in Tegal, Pekalongan, Banyumas and Bagelen and Kedu and some parts of Cirebon communal land rights with fixed shares were used. See Boomgaard, *Children*, 52-53, 67-68; Anonymous, "Varia", *TvNI* 8:1 (1879), 402-404.

78 Holleman, *Van Vollenhoven*, 157; Breman, *Control of Land and Labour*, 15; Breman, *Kolonial Profijt*, 43-44. Aass, *Chayanov and Java*, 26.

79 J.M. van Vleuten, "Belasting in Arbeid en Belasting in Geld op Java", *De Gids* 36 (1872), 210-232; J.M. van Vleuten, "Invloed van Heerediensten en Hoofden op het Grondbezit", *TvNI* 1:1 (1872), 293-299.

80 Van Vollenhoven, *De Indonesiër en zijn Grond*, 23, 24-28. For a similar argument, see C. Sandenbergh Matthiessen, *Het Koloniaal Vraagstuk van het Uur: Met eenige Stellingen nader Toegelicht* ('s Gravenhage: J. & H. van Langenhuysen, 1866), 8; Elson, *Village Java*, 164, 423 n197; Boomgaard, *Children*, 48; Hüskens, *Een Dorp op Java*, 32-34; Knight, "Capitalism and Commodity Production", 124.

81 Van Vleuten, "Invloed van Heerediensten en Hoofden", 299. This was not everywhere the case; often the share of land did not equitably match the actual burden. See Boomgaard, *Children*, 58.

82 Breman, *Control of Land and Labour*, 22.

accumulated wealth and cash enabling them to 'buy off' their services⁸³, landless peasants, the labour reserve of Java, were pushed into a position of 'pseudo-landholding' and taxability without acquiring the means to carry their burden. They experienced increasing difficulties in balancing the requirements of their own households' labour and consumption requirements with the ever-expanding claims of their landholding masters.⁸⁴

The key to large-scale coerced cultivation, as we have seen in the case of Ambon, was collectivization of labour through indirect rule. In Java, this entailed breaking into the apanage system and grouping people under chiefs. Though local smallholders usually used more efficient methods of organization and production than the large scale, state-organized labour schemes, they were also more difficult to tax, govern and control.⁸⁵ Hence, loosely associated communities of interacting landholders, cultivators and dependents were replaced by the closely knit village order of the colonial administration, satisfying its desire for uniformity and control.⁸⁶ Controlling the chiefs unlocked Java's labour supply, and enabled further intervention in Java's reciprocal household systems.

On paper, liability to *corvée* and cultivation services was rooted in landholding, but in practice, landholding peasants watered down their own obligations at the expense of less privileged villagers.⁸⁷ This enhanced the inequality between village elites, landholding classes and landless peasants. Java was no longer the frontier society it was in the early eighteenth century, and the decreasing availability of uncultivated lands incited many poor peasants to choose an unsettled life. A 'vagabonding peasantry' emerged as fewer peasants were able to secure access to lands, much in conflict with the intensions of the government.⁸⁸ Such 'uncontrolled migration' became criminalized, as was typical in colonial regimes of compulsory labour, which aimed to control all labour mobility to serve state and business interests;

83 According to Carey, this was not uncommon in the principalities (Carey, *The Power of Prophecy*, 66). Especially in Central Java's monetized, copper coin-based economy (see Chapter 2) payment of taxes, wages and debts was amplified by cash crop payments after 1830. Villagers exchanged goods at *pasars*, or at the sides of the roads to evade the tolls and *pasar* taxes. Elson also emphasizes the importance of use of money in Java's peasant economy. (Elson, *Village Java*, 14-15, 123, 262). In Priangan, *cacah* already paid monetized head-taxes before 1830 (Bremen, *Koloniaal Profijt*, 69). See also Van den Haspel, *Overwicht in Overleg*, 16.

84 Bremen, *Control of Land and Labour*, 9-13, 20; Bremen, *Koloniaal Profijt*, 44; Boomgaard, *Children*, 74-75; Elson, *Village Java*, 119-120, 205-206; H. de Jonge, "Taxes and Labour Services during Indirect Colonial Rule on the Island of Madura", in De Jonge and Van der Meijl, *On the Subject of Labour*, 73-78: 77; A.S. Kartodirdjo, *Protest Movements in Rural Java: A Study of Agrarian Unrest in the 19th and Early 20th Centuries* (Singapore: Oxford University Press, 1973), 28.

85 Scott, *Seeing Like a State*, 6-7, 304-305, 311-316.

86 Carey, *The Power of Prophecy*, 35.

87 Elson, *Village Java*, 203, 204-205.

88 Hüskens, *Een Dorp op Java*, 78.

a mechanisms to restrain the free (social) mobility of workers were crucial to coerced labour regimes.⁸⁹

The effects of these changes did not remain unnoticed among the colonial government's critics, including several (ex-)officials witnessing the decrease in Java's welfare in the nineteenth century.⁹⁰ The archetypical poor Javanese peasant was deemed in need of protection, no longer only against Asian extortion by *bupati*, village elites or Chinese tax farmers, but also against the colonial state itself.⁹¹ Virtually all post-1870 colonial ideologists criticized their predecessors' methods, for the great power that had been vested in the *priyayi*'s disposal over labour.⁹² Scholars like Van Vollenhoven distrusted ideas of the state's supreme land-proprietorship, contesting its underlying dogmas, and pointing out how landholding or ownership was constantly disputed, depending on interpretations of *adat* and agreements between rulers and ruled, landholders and leasers.⁹³ Subordination of village lands to any superior claims, whether "exercised either by a peasant collective or by a higher authority" was always problematic.⁹⁴

As in Ambon, revising tax and labour principles required a reinvention of the 'traditional' institutions in which it was rooted. Javanese land rights had developed from promises in return for sharing in the burden of labour services into a liability bringing an increasing tax-burden, leading to over-taxation and further exploitation of labour. Subsequent liberalization of the market to incite social mobility, production increase and free sale of cash

89 Lucassen and Heerma van Voss, "Flight as Fight", 2; J. Kamp and M. van Rossum, "Introduction: Leaving Work Across the World", in M. van Rossum and J. Kamp (eds.), *Desertion in the Early Modern World: A Comparative History* (London: Bloomsbury, 2016), 3-14: 4; Van Rossum, *The Carceral Colony*, 70-71; Van Rossum, "Running Together or Running Apart?", 135-137; Van Rossum, "Desertion", 508-509, 511-512; Hoefte, "Indentured Labour", 365.

90 For instance, by Head Inspector of Cultures K.W. van Gorkom, who in 1866 wrote that "...through the system of cultivations, compulsory services and subjection to their chiefs, the Javanese as a rule are so bound and limited in their freedom that they are left scarcely any time and opportunity for their own development, [or] the provision of their needs. Because of this they have learned to be satisfied with little, and their needs are very few." K.W. van Gorkom, "Gedwongen Arbeid en Kultures", *Tijdschrift voor Nijverheid en Landbouw in Nederlandsch-Indië* 12 (1866), 391-414: 395.

91 J. Alexander and P. Alexander, "Protecting Peasants from Capitalism: The Subordination of Javanese Traders by the Colonial State", *Comparative Studies in Social History* 33:2 (1991), 370-394.

92 Elson, *Village Java*, 88, 118-120, 123-124; Fasseur, *Kultuurstelsel*, 28-31. See also R. Reinsma, "De Cultuurprocenten in de Praktijk en in de Ogen der Tijdgenoten", in Fasseur and Van Niel (eds.), *Geld en Geweten Vol. I*, 59-90.

93 Van Vollenhoven, "Antirouffaer." See also Goh, *Communal Land Tenure*, 21-39, 46-79, 90-94.

94 Breman, *Control of Land and Labour*, 7. Simply put, the *Sunan* might have claimed to be the sole proprietor of all lands in Java, but when unable to constantly enforce his military authority, *bupati* might have very well ignored this claim, like *sikep* might have ignored the claims to land of *bupati*.

crops failed to align with the expectations of Javanese peasants. They had experienced a state that had turned their leaders into predatory despots, adding to their inclination towards risk-aversion over profit maximization. This strengthened the informal redistribution of wealth through kinship and reciprocity, and exchange of goods and services in long-term relationships for subsistence.⁹⁵ Without a system regulating fair market prices and wages, the liberal economic plan of free labour was bound to keep the poorest at a disadvantage.

4.3 (RE)WRITING ADAT: CHANGING CORVÉE POLICIES AND PRINCIPLES

Coerced labour had become a pillar in colonial socio-economic policy. However, officials, village chiefs and people rarely agreed upon the terms according to which it was performed and levied. While some considered it “tax in labour”⁹⁶ or an ‘everyday obligation’ to overlords, while others interpreted it as a cheap alternative to wage labour.⁹⁷ No regulatory distinction existed between the various *pancen*, *desa* or government services, which were treated uniformly and overlapped with coerced cultivation, causing abuse and over-exploitation. Officials had handed down the regulation of services to indigenous chiefs, allowing them little control over it. This enabled many of these chiefs to make almost unlimited use of their people’s labour power.

After 1850, coerced labour to all appearances, was increasingly problematized as ‘feudalistic’, oppressive, and unsuitable to modern colonialism. Popular dissatisfaction over coerced labour grew and the call to abolish coerced cultivation and corvée intensified. But to formulate proper alternatives to labour services, their underlying principles had to be more

95 Eileen, “Subsistence and Household Labour”, 330-331. The American anthropologist Alice Dewey, as read by D. Henley, shows how Javanese peasants were bound to village communities through commerce based on reliance and thrust in their communities. Outside the village, however, this thrust was absent so commerce was limited to the village boundaries. ‘Normally’, the state settled contract to enhance inter-village commerce, but in Java instead other mechanisms helped overcoming collective action problems to create new and more efficient institutions in strikingly rational ways. See D. Henley, “From Tribes to Transaction Costs: How Two Anthropologists of Southeast Asia Anticipated the New Institutional Economics”, in Schrikker and Touwen (eds.), *Promises and Predicaments*, 163-178: 177.

96 Schoch, *De Heerendiensten op Java en Madura*, 5-6.

97 F. Fokkens, *Eindresumé van het bij Besluit van den Gouverneur-Generaal van Nederlandsch-Indië van 24 Juli 1888 n°8 Bevolen Onderzoek naar de Verplichte Diensten der Inlandsche Bevolking op Java en Madoera, (Gouvernementslanden)* (Batavia: Smits, 1901-1903) vol. I (1901), part 3, 107; Local people, according to Fokkens, did not know any division in services except for what they considered ‘heavy’ and ‘non-heavy’ services. See Pieren, “De Diensten aan de Hoofden”, 5.

properly understood.⁹⁸ This section focuses specifically on *corvée* services, and explores how lack of knowledge during the first attempts to reformulate *corvée* policy in Java, led to misinformed ideas, resulting in specious policy choices.

A lexicon of lies

In 1864, the second general ‘quinquennial *corvée*-revision’ defined a ‘*corvée* service’ as one day or twelve hours of forced labour and restricted its use to 52 days per person annually.⁹⁹ A distinction was made between ‘regular’ and ‘special’ *corvée* services, as inherited from the *Sunan*.¹⁰⁰ ‘Regular services’ were paid, and used for construction, repair and maintenance of interregional infrastructure (the main ‘*corvée* roads’¹⁰¹, bridges and culverts) and dams, dikes, and other major irrigation works.¹⁰² As a result, the infrastructure all over Java dramatically improved during the nineteenth century, but simultaneously, the burden of the services increased. ‘Special’ or ‘irregular’ services were unpaid and had been used by the *Sunan* for emergency repairs (*gugur gunung*) after natural disasters. During the Cultivation System they started including various other ad-hoc based services, such as delivering mail, occupying guardhouses, patrolling villages, assisting in transportation of government officials or prisoners, and guarding and maintaining government property such as *passangrahan* (travellers lodges) waterworks, warehouses or even (private) sugar fields.¹⁰³

98 See for a stinging contemporary description of this dissatisfaction and critique towards slow response of the colonial government: Gogol, “Losse Gedachten van een Heerendienstplichtige door Gogol”, in *TBB* 3 (1889), II: 340 and III: 42, 92, 316.

99 In addition, these services had to be performed within the place of residence, or otherwise had to include travel time including an overnight stay (to be calculated as an extra day of service). Delivery of goods and material needed for the work could not be part of *corvée* duties. It was often unclear to local officials and peasants whether this ‘day of twelve hours’ was adequately complied to and whether it included travel time. See Stbl. 1864 n14; NA MinKol 1850-1900 3196, Vb. 13-5-1879 n3, herein: Vb. See also: Anonymous, *Regeling der Heerendiensten op Java* (Overgedrukt uit het *Dagblad van Zuidholland en 's Gravenhage*; 's Gravenhage: J. A. de la Vieter, 1866), 5; F. Fokkens, *De Controleur op Java en Madoera: Memorandum van Ambtelijke Voorschriften en Bepalingen ten Behoeve van de Ambtenaren bij het Binnenlandsch Bestuur. II: Belastingen* (Batavia: Kolff & Co, 1885), 315.

100 Though in use in practice already, this theoretical division was already acknowledged in the RR 1854 art 57 decree. See NA MinKol 1850-1900 3196, Vb. 13-5-1879 n3, herein: Vb.

101 In Dutch these were called ‘*heerendienstwegen*’ and ‘*grote post- en binnenwegen*.’

102 Only on the former apanage lands. Under the *Sunan*, these services were also known as *intiran* services. See Van den Haspel, *Overzicht in Overleg*, 7, 16.

103 Stbl. 1885 n211 art. 7; E. de Waal, *Aanteekeningen over Koloniale Onderwerpen* ('s Gravenhage: M. Nijhoff, 1864), VII, 243; Van Vleuten, “Belasting in Arbeid en Belasting in Geld”, 217; Van den Haspel, *Overzicht in Overleg*, 7-8. For the use *corvée* to maintain sugar fields, see S. Margana, “Hybridity, Colonial Capitalism and Indigenous Resistance: The Case of the Paku Alam in Central Java”, in U. Bosma, J.A. Giusti-Cordero, and G.R. Knight (eds.), *Sugarlandia Revisited: Sugar and Colonialism in Asia and the Americas, 1800-1940* (New York: Berghahn Books, 2007), 95-112: 105-106.

Exemption from service was possible, but depended on negotiable conditions, patrimonial ties and social position; village officials, religious leaders, teachers and civil servants were traditionally exempted from service performance.¹⁰⁴ All were allowed to 'buy off' their services, by paying a sum and arranging a substitute labourer.¹⁰⁵ This practice slowly developed into an institutionalized, permanent exchange of services for monetary head taxes, so head taxes could theoretically only be levied from people liable to *corvée*. Yet in practice, many others were 'illegally' assessed by indigenous civil servants, who "attempted to seek the favour of their Dutch superiors" by maximizing tax revenues.¹⁰⁶ Additionally, firmly established in inheritable offices and unsupervised in their daily routines, chiefs used these services to excess, for their own private purposes.¹⁰⁷ To ban 'illegal' use of *corvée*, Residents were obliged in 1851 to draft annual *corvée* registers (*heeren-dienstleggers*) specifying both the anticipated and actual use of services. In practice, they were maintained by *desa* officials, and the subject of constant fraud.¹⁰⁸ Levying of labour services became unpredictable, adding to the uncertainties of peasant life.¹⁰⁹ Furthermore, the amount, use and burden of labour services became disproportionately distributed, depending on regional differences in both population density and service requirements, which further increased inequalities across Java.¹¹⁰

Around 1870, labour services were levied arbitrarily, chaotically and unlawfully. To Fokkens, they were like a "tight belt, pinching the peasants down in their *desa*, preventing them from competing against Foreign Orientals or moving about freely to earn money."¹¹¹ Colonial officials were largely ignorant of the principles on which *corvée* duty or liability (*heerendienstplichtigheid*) rested. They generally considered them to relate

104 Kartodirdjo, *The Peasants' Revolt*, 47. This had not always been properly observed by the Dutch. Daendels for instance allegedly refused to exempt *haji* and religious leaders from service performance on the *Grote Postweg*, claiming that all "must work on the road" for all would "enjoy its comforts." See Lapien, "Indonesian Perspectives", 80-81. And in Kedu, indigenous officials who were entitled to arable land were expected to contribute in *corvée* performance despite their elevated position, and forced to 'buy off' their services. Fokkens, *Eindresumé I*, part 1, 101.

105 When a peasant bought-off his services, the money he paid was (supposedly) spent 'to public benefit.' NA MinKol OV 1850-1900 3742, Vb. 10-4-1884 n59, herein: Vb., 'Nota A2'. From 1905 onward, peasants were allowed to 'buy off' collectively. Stbl. 1905 n520; Fokkens, *De Afschaffing der Laatste Heerendiensten*, 16.

106 Fokkens, *Eindresumé I*, part 1, 18.

107 For instance for the maintenance of their own houses or *sawah*, which was in fact a *pancen* service. Schoch, *De Heerendiensten op Java en Madura*, 3-4; Van Vleuten, "Belasting in Arbeid en Belasting in Geld", 230; Elson, *Village Java*, 91.

108 Elson, *Village Java*, 257, 258-259.

109 Pieren, "De Diensten", 4; Elson, *Village Java*, 9, 11-12, 145.

110 Anonymous, *Regeling der Heerendiensten op Java*, 5-6.

111 Fokkens, *Bijdrage tot de Kennis*, II, 101.

to land tenure as stipulated in 1854¹¹², but landholding patterns were also insufficiently understood. The “poor conceptual lexicon of bureau men”, as put by Van Vollenhoven, of ‘communal’ or ‘individual inheritable’ forms of ‘land possession’ were no longer fulfilled.¹¹³ This ‘lexicon’ had been filled with overgeneralized, abstracted *adat* terms, selected and blown out of proportion to fit developing colonial economic schemes initially rooted in ideas of ‘communal landownership’ and ‘coerced labour’ and subsequently in private ownership and wage labour. Distorted by these predetermined concepts of indigenous society, the *adat* lexicon was increasingly insisted upon, as the more it became ingrained in colonial policy, the harder it was to renounce it. When the colonial state attempted to liberalize the economy, it found that the institutions created in the service of the Cultivation System, still controlled its policies and obstructed change. Most prominent among these was indirect rule.

Favouring rulers over reforms: the head tax of 1882

As in the case of Ambon, a major obstacle to abolishing labour services was that many were part of traditional chiefly entitlements and compensations. Cultivation services, for instance, had contributed significantly to the earnings of *bupati* and *patuh*. Altering or abolishing these had incited strong responses.¹¹⁴ Particularly problematic were the ‘*pancen* services.’ These were personal services performed by peasants to noble households and village chiefs. Comprising various maintenance, cleaning and household activities, *pancen* were an important aristocratic right and privilege. They contributed to the prestige of a household and many chiefs reportedly favoured services over monetary income.¹¹⁵ Ruling and chieftainship brought burdensome responsibilities and difficulties, which required rewards. *Bekel*, for instance,

112 Hence, corvée was legally rooted in ‘landownership’, see Stbl. 1864 n14, 1870 n1, 1885 n211, 1890 n248 (in 1890, Kedu and Bagelen, each having received its separate ordinance already after the Kedu investigation of Kuneman and Holle [see below] were exempted from this principle). See also Van Vleuten, “Belasting in Arbeid en Belasting in Geld”, 214; Anonymous, *Regeling der Heerendiensten op Java*, 5; Van Vollenhoven, *De Indonesiër en zijn Grond*, 28.

113 Van Vollenhoven, *De Indonesiër en zijn Grond*, 42.

114 Fokkens, *De Afschaffing der Laatste Heerendiensten*, 5. It took until 1907 before all ‘cultivation percentages’ were fully abolished (See Elson, *Village Java*, 147-148; Fasseur, *Kultuurstelsel*, 31). For the salaries imposed as an alternative, see Stbl. 1867 n122-123 and 125.

115 This was reported by many Residents in Java after an enquiry by the Director of Interior Administration F. Verploegh (in office 1875-1876) into the use of *pancen* services. See NA MinKol 1850-1900 3190, Vb. 18-4-1879 n31, herein: Vb., pp. 5-7, 15-17, DirBB to GG, 28-12-1874. See also Elson, *Village Java*, 91, 213-214, 385 [n429] and Pieren, “De Diensten”, 9-10.

were personally liable for 'their' villages' tax debts.¹¹⁶ A number of letters stored in the archives of the Principality of Pakualam shows how, more than once, *bekel* disappeared in response to being unable to fulfil this debt.¹¹⁷ In one case in 1903, the father of a *bekel* cleverly suggested to the *mantri polisi* examining the disappearance case, that he appoint his other son as *bekel* instead, in order to keep the *bekelship* and its privileges within the family.¹¹⁸ *Bekel* negotiated with higher officials about the taxes and services they rendered and attempted to retain as much as possible for themselves.¹¹⁹

Following the successful restriction of *blandong* services (used for collection of wood and timber for chiefs), Minister Fransen van de Putte proposed to prohibit *pancen* services in return for a salary increase, funded by a '*pancen* tax.' The Cultivation Bill, of which this proposal was a part, did not pass parliament, but the replacement of *pancen* with taxes presented the Dutch parliament with a quandary which became a source of deep division. Conservatives feared that abolishing *pancen* would curtail the chiefs' ruling capacities and alienate the Javanese aristocracy through which the state operated. Liberals considered *pancen* a remnant of Dutch-Javanese 'feudalism.' The replacement of labour services with taxation was formally part of the Dutch annual state-budget proposal which required Parliamentary approval. To resolve the incessant political indecisiveness, liberal Minister O. van Rees (Minister of Colonies in 1879), concocted a resourceful but rather undemocratic ruse.¹²⁰ He simply separated the replacement of head tax from the abolition of *pancen*, so the latter became not a fiscal, but a political measure, and as such could be kept outside of the state-budget

116 *Bekel* bought the office by signing a contract (*piagem*) with the *patuh*, and were allowed to keep part of the tax revenue in exchange for this personal responsibility. Mulherin, "The 'Bekel'", 24-25; S. Margana, "Surejo versus Kartosudiro. Bekel and Bekel System in Principalities in Central Java during the Colonial Period 1880-1912", *Lembaran Sejarah* 3:1 (2000), 186-209: 193-197.

117 See the weekly reports of the '*Wedana Distrik*' of the the *Bupati* of Pakualam in the Arsip Statis Kadipaten Pakualaman Yogyakarta (the archives of the principality of Pakualam), inv. nrs. 224, 416, 424, 425, 430, 572, translated from Javanese by Galih Adi Utama, 26-11-2018.

118 Arsip Statis Kadipaten Pakualaman Yogyakarta No. 572: *Mantri Pulisi* Ngabehi Reksadiwiry to *Parentah Kadhistrikan* di Galur, No. 1067, 14-11-1903. See also Margana "Surejo versus Kartosudiro", 199-200.

119 See for instance: Arsip Statis Kadipaten Pakualaman Yogyakarta 224, herein: No. 271/MD and 273/MD: *Parentah Hageng Kapatihan* di negeri Pakualaman to Mas Riya Wangsadirja (wadana dhistrik di Adikarta), 25-5-1898 and 26-5-1898, about a Demang who refused to pay up, no 981: District chief Mas Ngabehi Sadimeja to the *Bupati* of Adikarta, 27-5-1901, about a tax conflict between a *paneket* (lower official) and the district chief of Genthon.

120 NA MinKol 1850-1900 3190, Vb. 18-4-1879 n31, herein: Vb., pp. 4-6, 15-17; NA MinKol 1850-1900 OV 3196 Vb. 13-5-1879 n3, herein: Vb.; Pieren, "De Diensten", 13-14. Van Rees, as member (1864-1868 and 1870-1872) and Vice-President (1873-1878) of the *Raad van Indië* had in fact been deeply involved in the *pancen* debate himself, and perhaps was one of the main culprits of "the dossier increasing in size." See NA MinKol 1850-1900 3190, Vb. 18-4-1879 n31, herein: Vb., pp. 21-22.

proposal of 1880, preventing the need for Parliamentary consultation.¹²¹ The bill passed, and all *pancen* services for the nobility were abolished in return for a salary increase. Subsequently, a uniform head tax of one annual guilder was introduced in 1882 to fund these salary raises. It was based on the ability to pay connected to the status of the taxpayer and his possession of a house and land, which potentially made the base of the head tax broader than that of forced labour.¹²²

Crucial to enabling the abolition of *pancen* services were the patrimonial ties between Residents and the *priyayi*. After 1882, the overlap between *pancen*, government corvée and *desa* services gave leeway for the continued use of personal services by local elites, to which many Residents turned a blind eye, for the sake of harmony.¹²³ Informal procedures of indirect rule always survived political change. Its roots were stronger than the political realities concocted in The Hague, as officials and indigenous elites relied on each other, exchanging information for remunerations.¹²⁴ Thus, central coordination over the administration of labour services remained limited. Formal supervision did not reach deep enough into the village to adequately monitor their use, as administered by *desa* chiefs, and officials kept protecting Java's aristocracy against government policy.¹²⁵

Still, the introduction of head taxes was celebrated as an important first step in the reduction of corvée labour. Seizing momentum, Director of the Interior Administration J.M. van Vleuten (in office 1885-1889) encouraged Residents to stimulate further redemption of services.¹²⁶ In 1884, a number of the maintenance, transport and patrol services were abolished and the maximum number of labour days was reduced to 42.¹²⁷ But all corvée and *desa* services were still regulated under one ordinance covering the whole of Java. The central government had limited insight into, let alone control, over the highly diverse local principles and practices of corvée labour.

121 NA MinKol 1850-1900 OV, Vb. 18-4-1879 n31, herein: Vb., pp. 21-22.

122 Stbl. 1892 n136 (abolishment of specific *pancen* services) and 137 (introduction of the head tax); Fokkens, *De Afschaffing der Laatste Heerendiensten*, 31; NA MinKol 1850-1900 OV 3575, Vb. 24-10-1882 n3; Soebekti, *Some Facets*, 10.

123 NA MinKol 1850-1900 3241, Vb. 16-10-1879 n2, herein: Vb.

124 The relationship between the courts of *bupati* and the Dutch administrators hinged upon private relations between Resident and lord through diplomacy, gift-exchange, favouritism, clientelism, knowledge exchange and spying. See Houben, *Kraton and Kunpeni: Surakarta and Yogyakarta, 1830-1870* (Leiden: KITLV Press, 1994), 21-26, 96-97, 126-129.

125 Ernst, "Afschaffing of Afkoopbaarstelling der Heerendiensten op Java", *IG* 12 (1890), 1434-1462: 1447. Ernst was the pseudonym of colonial official W.P.D. de Wolff van Westerrode (1857-1904).

126 Vleuten, "Belasting in Arbeid en Belasting in Geld", 218-221, 224-225.

127 Fokkens, *De Afschaffing der Laatste Heerendiensten*, 8. Stbl. 1885 n211. Additionally, mandatory delivery of privately owned materials and goods for fulfilling labour services was prohibited and corvée was stipulated to be levied at a maximum distance of 2.5 hours of walking from the labourers' home, or under reimbursed travel costs, though as mentioned in chapter 3, many *controleurs* tended to ignore this. See Fokkens, *De Controleur op Java en Madoera II: Belastingen*, 15; NA MinKol 1850-1900 3208, Vb. 3-7-1879 n5, herein: Vb.

In the later nineteenth century, the colonial state would no longer allow absence of knowledge to impede its reforms. Investigations into Java's landholding patterns had been carried out in 1868-1869 and resulted in bulky reports published in 1876-1896.¹²⁸ These were inspired by the need to justify liberal bias towards individual landowners, born from an aversion to government-managed communal landholding patterns.¹²⁹ They shaped a reality in which the limited terminology of individual and communal landholding was repeated. The next step was to explore, or rather define, how these landholding patterns related to labour duties. A pilot project was commenced in the Residency of Kedu, in Central Java. Around the same time, tensions about corvée principles and the new head taxes arose in the Residency of Banten on West Java. These cases provide intriguing insights into the severe consequences of Dutch attempts to understand and rewrite corvée regulations.

Mapping and changing the adat archive

The case of Kedu offers a fascinating example of how deeply land rights and corvée services had become entangled.¹³⁰ Kedu had been among the *Sunan's* more prominent apanage lands, providing high amounts of rice, corn and dry crops, before being annexed by the British in 1912. Although around 1815, it was among the most densely populated areas of Java, after the Java War it experienced such heavy depopulation that a premium was imposed to attract new settlers. This population decrease, plus the high burden imposed by land rent, demanded in cash rather than kind and the coerced cultivation of tobacco and coffee (the principle cash crops cultivated in Kedu), forced peasants into debt and encouraged chiefs to enlarge the number of coerced labourers, by awarding land-tenure.¹³¹ Kedu was therefor considered representative of an area of intensive land-labour distribution, under the impact of forced labour, suitable for an experiment with 'buying off', and furthermore, replacing services with head taxes.¹³²

128 W.B. Bergsma, *Eindresumé van het bij Goevernements Besluit d.d. 10 Juni 1867 no. 2 Bevolen Onderzoek naar de Rechten van den Inlander op den Grond op Java en Madoera* (3 vols., Batavia: Ernst & Co, 1876-1896); Goh, *Communal Land Tenure*, 28-29.

129 Goh, *Communal Land Tenure*, 29; R. Van Niel, "Landholding in Java: Discussion Paper for a Conference Workshop" (Conference paper, Congrès International d'Histoire, 1982), 21 n65; Furnivall, *Netherlands India*, 163-164.

130 NA MinKol 1850-1900 4312, Vb. 5-11-1889 n22, herein: Vb. The final report can be found in: ANRI AS GB MGS 4397, herein: Besl. 28-8-1889: 'Onderzoek naar de verplichte diensten der inlandsche bevolking in de residentie Kedoe.'

131 Fokkens, *Eindresumé I*, part 2, 68-69; Carey, *The Power of Prophecy*, 383, 464-466; Bakker, *Patrimonialism and imperialism*, 213-214; Bergsma, *Eindresumé*, 153-156. Many corvée services were used during the construction of the fortress 'Willem I' at Ambarawa in 1839-1840.

132 Fokkens, *Eindresumé I*, part 2, 67-68; Fokkens, *Bijdrage tot de Kennis*, II, 5-6; Carey, *The Power of Prophecy*, 11, 41, 380, 424-425; Elson, *Village Java*, 14. There was also small industry in Kedu, See Fernando, "Growth of Non-Agricultural Economic Activities", 83-85.

A thorough investigation, coordinated by the later Director of Interior Administration H. Kuneman and carried out by specially appointed *controleurs* Fokkens, J.L. van Gennep and special advisor and tea planter K. Holle, commenced in 1884.¹³³ Its final, report, counting over 1000 pages and ultimately incorporated into Fokkens *Eindresumé*, demonstrated that during the Cultivation System, *gondol* – the local term for tax or corvée liability – had started depending on very precise distinctions in land rights, dating back to eighteenth-century apanage-principles. With some exceptions, Kedu, as well as some other areas formerly administered by the *Sunan*, generally knew a distinction between those people who had full rights to *tegal* and *sawah yasa*, called *kuli kenceng*, and those possessing only a house with a yard, garden or smaller plot of land, called *indung pekerangan* (or *kuli karangkopek*).¹³⁴ Each group performed its own specific types of services. Owning more land-shares automatically increased one's supposed capacity to contribute to the tax burden. Thus, heavier services were awarded to *kuli kenceng*, while lighter services were performed by those with less land shares.¹³⁵

However, Fokkens interpreted the situation as if the *kuli kenceng* had 'full' and the *indung pekerangan* had 'half' *gondol*, so that in theory, compared to the *kuli kenceng*, the *indung pekerangan* had to perform only half of the amount (or days) of services.¹³⁶ This was acknowledged in the Kedu corvée regulation of 1889, drafted after the investigation.¹³⁷ Subsequently, *kuli kenceng* paid one guilder in the head tax of 1882, and *indung pekerangan* only

133 The initial investigators, P. van der Weide (who served as Government Secretary in 1883-1886) and his successor *Controleur* J.A.B. Wiselius both passed away unexpectedly before completion of the investigation. The only advise Wiselius was able to formulate was to decentralize labour service regulations by arranging them under the authority of provincial committees. His successor, H. Kuneman, disagreed with him, considering such decentralization harmful to fiscal unity. See ANRI AS GB MGS 4397, herein: Besl. 28-8-1889: RvI 15-3-1890: MinKol to Koning, 5-11-1889, 'Onderzoek naar de verplichte diensten der inlandsche bevolking in de Residentie Kedoe', pp. 1-17; Fokkens, *Bijdrage tot de Kennis*, II, 6-7.

134 In the Regency of Tumenggung no distinction in arable land was made. Full liability based on possession of *sawah* and *tegal* existed in Magelang and a number of districts in Perakan. Those not possessing a house and living on the plot of another peasant, but in possession of some land rights, were called *kuli gundul*.

135 Moertono, *Negara*, 144-145. Additionally, there were two other groups: those who only had a house and those who had no property at all.

136 Full corvée liability theoretically comprised 52 days of service, so half liability came down to 26 days and quarter liability to 13 days of labour. In practice, *kuli kenceng* performed the majority of labour services, while *indung pekerangan* were only expected to assist when required. See Fokkens, *Eindresumé* I, part 1, 99.

137 Stbl. 1889 n267. By this time, corvée services were mostly used for construction and maintenance of waterworks and roads and the occupation of guardhouses. A number of these ('regular') services was abolished, and only allowed to be levied in case 'not enough coolies were available.' Fokkens, *Eindresumé* I, part 1, 102, 103-104.

50 cents.¹³⁸ Corvée duties were made exchangeable for an annual tax of 5 to 10 guilders and coffee cultivation services for 12.50 to 20 guilders.¹³⁹ In the case of non-performance or non-payment, land shares could be revoked. When peasants had land shares in multiple *desa*, they would have *gondol* in both – the Dutch called this ‘plural liability’ – and was expected to appoint one or more replacement labourers (*jagul*) in the *desa* he did not inhabit. ‘Plural liability’ also occurred when peasants bought (but not when they inherited) multiple plots of land within the area of one *desa*.¹⁴⁰

The situation as described above most likely emerged under the differentiating pressure of corvée and cultivation services. Inspector for Agriculture J.H.F. Sollewijn Gelpke emphasised that the principle of the volume of land rights determining tax liability, was not considered unfair.¹⁴¹ However, the complex reality in Kedu and in many surrounding Residencies¹⁴² was that many peasants enjoyed a collection of land rights disseminated throughout various *desa*.¹⁴³ ‘Plural liability’ was a concept particularly hard to grasp for the colonial bureaucracy, which sought to create fiscal equity by redistributing corvée services among neatly territorially defined *desa*, rather than among scattered individuals.¹⁴⁴ But peasants with land-rights across *desa* in Kedu were not necessarily wealthy. To many peasants double *gondal* posed an unbearable burden as it taxed the number rather than the size of the lands they owned; they could barely afford sufficient *jagul*. Most importantly, full *gondal* offered chiefs and the state much more potential labour power than half *gondal*. Hence individual (rather than communal) landholding was actively stimulated to maximize the number of fully liable corvée labourers and spread the corvée burden over as many people as possible, regardless of the size of or rights to lands or the wealth of its owners.¹⁴⁵ Having a great number of ‘fully liable peasants’ with full rights to one small plot of land, provided more labour power than a few peas-

138 Later on, it was ‘discovered’ that many of the latter were illegitimately assessed at 1 guilder as well Fokkens, *Eindresumé* I, part 1, 105.

139 Stbl. 1893 n68 and 1894 n282; ANRI AS GB MGS 4038, herein: MGS 13-3-1900, ‘Nota Heerendienstplicht, Res. Kedoe’ (date unclear), pp. 4-5.

140 Ibid., I, part 1, 99-100; ANRI AS GB MGS 4038, herein: MGS 13-3-1900, ‘Nota Heerendienstplicht’, Res. Kedoe, pp. 8-10.

141 He wrote: “People in the *desa* appreciate it when persons with more shares in land perform more corvée services.” This argument was also voiced by the Resident of Kedu. See ANRI AS GB MGS 4038, herein: MGS, 15-3-1900: Nota Heerendienstplicht, Res. Kedoe (date unclear), pp. 5-6, ‘Verslag van het onderzoek naar de werking van regelingen der heeren- en desadiensten in de Res. Kedoe.’

142 These included at least Bagelen, Karawang and Banjumas. which were also former apanage lands of the *Sunan*, and used the same principles of half and plural *gondal*.

143 Hence, the regulation for Bagelen of 1890 also distinguished between ‘whole’ and ‘half’ *gondal*, See Stbl. 1890 n162.

144 From 1894 onwards, in case an investigation showed that local people appreciated plural liability, the resident could approve to maintain it: Stbl. 1894 n282 art 1.1; Van den L.W.C. van den Berg, “Het Inlandsche Gemeentewezen op Java en Madoera”, *BKI* 52:1 (1901), 1: 84.

145 Ernst, “Afschaffing of Afkoopbaarstelling”, 1444.

ants who accumulatively had rights to much more land, but were only 'half liable' in the *desa* they 'owned' these lands.

This way, the development of landholding in Kedu started aiding colonial labour extraction, to the frustration of liberal officials such as Sollewijn Gelpke and Head inspector for Cultivations J.W. van der Valk, who dismissed differences in *gondal* as "artificial institutions" and "theoretical incongruities."¹⁴⁶ Using land shares as a base for corvée liability was "continued where it existed" in 1890¹⁴⁷, but according to the Resident of Kedu it had become the "sacred cow [...] of corvée labour."¹⁴⁸ He preferred to fully abolish principles of half and plural *gondal* and define new principles to connect corvée liability to wealth instead of land.¹⁴⁹ However, individual levels of wealth were unknown. In the eventual ordinance of 1901, the differences between *gondal* were abolished.¹⁵⁰ The Resident was supposed to redistribute services among *desa* to enhance equity. But lacking detailed knowledge on individual wealth, he delegated administration of corvée to *desa* chiefs. As such, while on paper the system was updated to fit principles of modern taxation, in practice the system continued to rely on village chiefs, regulated by direct bargaining and clandestine deal-making, and many services kept being performed in the old way.¹⁵¹

Distorted liability. The case of Banten.

In Banten, Dutch intervention had even greater consequences. The Sultanate of Banten remained independent until the mid-eighteenth century. It retained a strong local identity and tradition, until it became a VOC vassal state after a series of internal disruptions eagerly capitalized on by the Dutch. In 1808 it was fully incorporated within the Dutch empire and by

146 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, Nota Heerendienstplicht, Res. Kedoe, pp. 1-10, esp. pp 4-5; 'Advies HIC, in: MinKol, Nota, herziening [...] heerendienstrenging voor Kedoe en Bagelen.' See also: H. Maat, *Science Cultivating Practice: A History of Agricultural Science in the Netherlands and its Colonies, 1863-1986* (PhD thesis, Wageningen, 2001), 147.

147 As established by Stbl. 1890 n248.

148 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, Nota Heerendienstplicht, Res. Kedoe, pp. 1-10, 16-20. See also: J. de Louter, *Handleiding tot de Kennis van het Staats- en Administratief Recht van Nederlandsch-Indië* ('s-Gravenhage: Nijhoff, 1904), 239.

149 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, Nota Heerendienstplicht, Res. Kedoe, pp. 18-19, 22-25, 28-30.

150 Stbl. 1901 n204, art. 1 and 5; ANRI AS GB MGS 4038, herein: 'Voorschriften ter uitvoering van de ordonnantie tot regeling der heerendiensten in de residentie Kedoe'; Fokkens, *Bijdrage tot de Kennis*, II, 90.

151 ANRI AS GB MGS 4038, herein: MGS 15-3-1900, 'Nota Heerendienstplicht, Res. Kedoe, p. 22-23. For instance, it appeared that after being prohibited many "lesser useful services" (such as guarding of warehouses or planting of 'shade-trees' next to corvée roads) were still performed. See NA MinKol 1850-1900 4332, Vb. 14-1-1890 n27, herein: RvI 14-6-1889; NA MinKol 1850-1900 4457, Vb. 14-3-1891 n54, herein: GG to MinKol, 20-10-1988 and Besl. GG, 17-12-1890.

1832, the Sultanate was abolished.¹⁵² The Sultan was replaced with foreign *priyayi* from elsewhere in Java, who enjoyed little legitimacy in the eyes of the peasantry leading to frequent resistance.¹⁵³ Against the backdrop of these tensions, the Dutch misinterpreted patterns of landholding and tax liability to diminish corvée, leading to a large peasant rebellion in 1888.

In Banten, distinction was made between *sawah yasa*, lands reclaimed by *sikep*, and *sawah negara*, lands belonging to the Sultan. Traditionally, *sawah negara* were leased by apanage holders, who developed them using the royal irrigations system in exchange for a tribute of ten percent of the yield (later doubled to 20% by Daendels).¹⁵⁴ *Sawah yasa*, were held under individual inheritable rights, which did not impose personal liability for taxes and services to the Sultan. Rather, *sikep* made a specific payment in recognition of the Sultan's supreme landholding rights. The Sultan was originally allowed to levy corvée services only from *sawah negara* users.¹⁵⁵ *Priyayi* in Banten enjoyed far fewer benefits than those elsewhere in Java, due to poor agricultural performance, largely caused by land infertility and low peasant participation in the Cultivation System.¹⁵⁶ After the abolition of the Sultanate, the indigenous elite of the Sultan's former land grantees had to compete, over salaries, lands and peasant labour, with the *priyayi* installed by the Dutch. Many *bupati* started levying excessive amounts of services, including from those possessing *sawah yasa*. This became well-known through the example of the *bupati* of Lebak, Karta Natanagara, immortalized in Multatuli's *Max Havelaar*.¹⁵⁷ Many persons who, according to local *adat*, were not liable for compulsory services, performed them nevertheless.¹⁵⁸

-
- 152 A. Ota, "Banten Rebellion, 1750-1752: Factors Behind the Mass Participation", *Modern Asian Studies* 37:3 (2003), 613-651: 615-616, 628-629; A. Ota, *Changes of Regime and Social Dynamics in West Java: Society, State and the Outer World of Banten, 1750-1830* (Leiden: Brill, 2006), 15-18, 134-147; M.C. Williams, *Communism, Religion, and Revolt in Banten* (Athens: Ohio University Center for International Studies, 1990), xxvi-xxvii, 72. See also J. Talens, *Een Feodale Samenleving in Koloniaal Vaarwater: Staatsvorming, Koloniale Expansie en Economische Onderontwikkeling in Banten, West-Java, 1600-1750* (Hilversum: Verloren, 1999).
- 153 Kartodirdjo, *The Peasants' Revolt*, 105-107; Williams, *Communism, Religion, and Revolt*, 32, 68-69, 81-83; Ota, *Changes of Regime, 1750-1830*, 153-155, 158.
- 154 The *sawah negara* were subdivided into the lands exploited by the Sultan (*sawah kesultanan*), his family members and courtly dependents (*sawah kewargan*) and civil servants and grantees. According to Kern, this 20% rate was used as a guideline by Raffles for the land rent rate, see R.A. Kern, "Het Landelijk Stelsel in het Bantensche Rijk", *IG* 28 (1906), 685-710: 589-592. See also: Bergsma, *Eindresumé II* (1902), part 1, 4; Kartodirdjo, *The Peasants' Revolt*, 34-35; Ota, "Banten Rebellion", 625-626; Ota, *Changes of Regime*, 40-51.
- 155 Kern, "Het Landelijk Stelsel", 696-698.
- 156 Comprising primarily cultivation of coffee. See Williams, *Communism, Religion, and Revolt*, 5-6, 19; Ota, *Changes of Regime*, 53-58; Fasseur, *Kultuurstelsel*, 19, 217.
- 157 Kartodirdjo, *The Peasants' Revolt*, 29, 33-37, 38-39, 42-43, 87-89; Williams, *Communism, Religion, and Revolt*, 63-68; Bergsma, *Eindresumé*, 1-4. Additionally, during the nineteenth century, the increasing tax burden made planting of secondary crops (*tanaman pajeg* [tax crops]; cultivated to raise money for paying taxes) more important.
- 158 Kartodirdjo, *The Peasants' Revolt*, 42; Kern, "Het Landelijk Stelsel", 697, 698-699; Fokkens, *Eindresumé I*, part 1, 18-21 and II, part 2, 17-23.

The abolition of *pancen* services and the introduction of head taxes in 1882 complicated matters further. The liability to perform *pancen* and other services on *sawah negara* rested not on land (shares), but personally on the *kepala rumah* or *baku* ('house/family chief'), the eldest men of the household who represented the *cacah*.¹⁵⁹ To cultivate his *sawah negara* and fulfil his duties, services and taxes (including *pancen*), *baku* invoked their household's labour power, consisting of their *menumpang*: sons and other relatives, *bujang*, *abdi* (serves) and *mardijkers*.¹⁶⁰ So *baku* were the taxable persons, who used their families and dependents to fulfil their tax assessments. Yet, Resident A.J. Spaan interpreted the head tax of 1882 as a replacement of performance rather than liability to *pancen*, and ordered the assessment all 'able-bodied' men aged between 15 and 50 with an annual one guilder head tax.¹⁶¹ This, he thought, would redistribute the burden more equally.¹⁶² But in the eyes of the *baku*, it indicated a huge and unjust tax increase. Suddenly, they were taxed at a rate of one guilder for each of their *menumpang*, instead of one guilder per household. Spaan's misinterpretation is a typical example of officials attempting to improve equity by marking reciprocity in a domestic labour economy as a form of taxation, and raising the amount of taxpayers had to pay, while ignoring their capacity to do so.¹⁶³ The error was discovered in time, but Spaan's administration pursued the introduction of the head tax nevertheless, announcing it as a tax reduction.¹⁶⁴ Combined with the heavy burden imposed by trade taxes and land rent, also levied under erroneous presumptions, many peasants began to believe that the government was purposely overtaxing them.¹⁶⁵ During the following years, growing discontent fused with other anti-colonial sentiments, ultimately igniting the revolt.

159 Fokkens, *Eindresumé I*, part 1, 19., 19; See also: ANRI AS GB Besl. 142, herein: 'Monografie betreffende de heeren- en desadiensten' and Besl. 19-4-1893 n9: RvI 28-9-1892. If a *baku* divorced, he returned to his 'own' family where his father or an elder brother was the 'taxable' *baku*.

160 Williams, *Communism, Religion, and Revolt*, 41.

161 NA MinKol 1850-1900 OV 4234, Vb. 7-2-1889 n4, herein: Res. Banten to GG, 7-4-1882; See for the same interpretation: Fokkens, *Eindresumé I*, part 1, 18-29.

162 NA Exhibitum 5-3-1892, herein Res. Banten to Ass-Res van Banten and Regent en Controleur of Serang, 3-12-1888; Kartodirdjo, *The Peasants' Revolt*, 31-32.

163 This can be compared to the case of the *somahan*-regulation of 1834 in Priangan, which disconnected the corvée duty from landholding, abolished the *cacah* system and made all peasants personally liable to perform corvée services. The burden imposed by labour services consequently increased, as the landless *menumpang*, already performing a large part of forced agricultural work (either on command or for a wage) suddenly faced more corvée services to which they became liable in their personal capacity, even though they were assessed more lightly than landowners. Breman, *Koloniaal Profijt*, 21-22, 24, 244.

164 Kartodirdjo, *The Peasants' Revolt*, 63.

165 Ibid., 63-64, 282-284; Williams, *Communism, Religion, and Revolt*, 74-78.

As shown by Kartodirdjo, this revolt was a well-orchestrated event, inspired by the leaders of popular religious brotherhoods (*tarekat*).¹⁶⁶ Fed by enduring tensions between belligerent rebellious groups, consisting of the remnants of the Sultanate's old aristocracy and the new Dutch-installed and salaried bureaucratic elite of locally distrusted *Pangreh Praja*, it principally sought to get rid of both 'pagan' Western dominance and the alien nobilities occupying the Regent positions.¹⁶⁷ Indeed, "the history of peasant struggles in Banten is a history of opposition, not between peasant and lord, but between peasants and agents of outside government."¹⁶⁸ The Dutch had underestimated the social political tensions they had caused during the preceding decades. Ultimately, the imposition of head taxes was experienced as more burdensome and less acceptable than the services they replaced and resentment finally set alight a dangerous tinderbox of political tensions, religious extremism and socio-economic difficulties.¹⁶⁹ Combined with the consequences of natural disasters, disease and taxation in the 1880s, the alienation of the peasantry from its foreign governing elites helped to mobilize them for action.¹⁷⁰ As summarized by Scott, "Whether peasants who perceive themselves as being exploited actually rebel depends on a host of intervening factors – alliances with other classes, the repressive capacity of elites, and social organization of the peasantry itself."¹⁷¹ In Banten, these factors conjoined. During the revolt the archives at the houses of the (assistant)-*wedana*, *patih* and Assistant-Resident were purposely destroyed. Thus, the peasants obliterated the institutional memories that supported the much-hated practices of tax-levying.¹⁷²

The rebellion was harshly suppressed but left a festering wound. None of its underlying tensions were permanently resolved.¹⁷³ Kartodirdjo maps a number of disentangled circumstances as the cause of the revolt, but within the contemporary colonial administration it was attributed, primarily, to the imposition of the head tax.¹⁷⁴ Resident J.A. Velders (in office, 1888-1895), appointed immediately after the revolt, wrote an exceptionally insightful note to his staff. He stressed the point that it was not sufficient to simply blame the insurgency on the "lust of rascals" (the typical colonial response

166 Kartodirdjo, *The Peasants' Revolt*, 66.

167 Ibid., 30, 73-76, 83-84; Williams, *Communism, Religion, and Revolt*, 79-82.

168 Williams, *Communism, Religion, and Revolt*, xxviii, 61.

169 Ibid., 77-78.

170 These disasters included cattle diseases and smallpox raging in the early 1880s, and the Krakatau eruption of 1883. Kartodirdjo, *The Peasants' Revolt*, 63-65; Williams, *Communism, Religion, and Revolt*, 16-17.

171 Scott, *The Moral Economy*, 3. Kartodirdjo argues that, indeed, the fusion, or "eclipse" of religious into economic factors shaped the base platform for potential revolt. Kartodirdjo, *Protest Movements*, 51.

172 Ibid., 231, 233-5.

173 See Williams, *Communism, Religion, and Revolt*, 143-274.

174 Kartodirdjo, *The Peasants' Revolt of Banten*, 63, 274-287.

to revolts), or their desire to “have Islam triumph over Christianity”, but to scrutinize deeper socio-economic factors underneath the resentment against Dutch governance, including Resident Spaan’s error in levying tax on *menumpang*.¹⁷⁵ This involved a close investigation of specific, socio-religious influences on village-politics, which disclosed that village chiefs often required the assistance of local strongmen in order to levy taxes, and that these ‘strongmen’ (*jago*), in fact, sometimes started overshadowing the actual village chiefs, as powerholders.¹⁷⁶

A good example are the alliances that chiefs sought with ‘*kyai*’, to bolster their position.¹⁷⁷ *Kyai* were Islam experts trained in Mecca and, once back home, tutored young students through networks of *pesantren* (religious boarding schools). In some areas, acceptance of colonial governance depended on the mediation of *kyai*, who enjoyed high social status in Banten, higher than many *priyayi*.¹⁷⁸ The Dutch were highly suspicious of them but could not ignore their influence. As leaders of the *tarekat*, it was alleged they had a determinant role in the rebellion.¹⁷⁹ Furthermore, they had gained an important role in rural tax-administration by influencing the appointment of *amil*. These were religious village officials who managed matters of marriage and divorce, and who through administration of *zakat*, the Islamic mandatory charitable contribution, had slowly extended their influence over the collection of various taxes.¹⁸⁰ *Amil* were formally appointed by *penghulu*, Islamic scholars (*ulama*) from a *priyayi* background, and absorbed into the government as religious officials.¹⁸¹ Dutch officials worried that the *kyai* were a force that could potentially rival the *penghulu*’s, hence the government’s influence in village life, by intervening in the selection of *amil* through their control over *desa* chiefs. Holle, called on for advice, suggested awarding the *kyai* salaries, in order to exercise greater control

175 NA MinKol 1850-1900 OV 4553, Exh. 6-3-1892, herein: Res. Banten to Ass-Res Banten and Regent and Controleur of Serang, 3-12-1888.

176 Williams, *Communism, Religion, and Revolt*, 42-48, quote p. 44. See also H.C.G Schulte Nordholt, “De Jago in de Schaduw: Misdaad en ‘Orde’ in de Koloniale Staat op Java”, *De Gids: Nieuwe Vaderlandsche Letteroefeningen* 146:8/9 (1983), 664-675; M. van Till, *Banditry in West Java: 1869-1942* (Singapore: NUS Press, 2011), 10-15, 75-78.

177 Ibid., 41-42. ANRI AS GB Besl. 142, herein: MGS 10-12-1892 and MGS 21-9-1892: ‘Extract besl. uit het register besluiten Resident van Banten’, 30-1892.

178 C. Geertz, “The Javanese Kijaji: the Changing Role of a Cultural Broker”, *Comparative Studies in Society and History* 2:2 (1960), 228-249: 229, 230-231.

179 Williams, *Communism, Religion, and Revolt*, 56; Kartodirdjo, *The Peasants’ Revolt*, 170-180.

180 In 1866, it had been decreed that the Dutch colonial government would not interfere in the collection of *zakat* and refrain from interfering in the “religious incomes” of indigenous leaders. See A. Fauzia, *Faith and the State: A History of Islamic Philanthropy in Indonesia* (Leiden: Brill, 2013), 114.

181 Williams, *Communism, Religion, and Revolt*, 64, 93. Kartodirdjo does not seem to distinguish between *amil* and *penghulu*, but according to the reports of Holle and Snouck Hurgronje (see below) this distinction was crucial. Kartodirdjo, *The Peasants’ Revolt of Banten*, 57. See also G.F. Pijper, *Studiën over de Geschiedenis van de Islam in Indonesia, 1900-1950* (Leiden: E.J. Brill, 1977), 63-96.

over them as “suitable tools” for mapping popular religious thought.¹⁸² However, Snouck Hurgronje, who’s views on religious affairs were generally considered unassailable, was more cautious about the influence of political Islam. He advised protecting the role of the *penghulu* by appointing *amil*, to form a front against the *kyai*.¹⁸³ Though officially the government principally refrained from involving in *desa* politics or *adat* affairs, it nonetheless prohibited *desa* chiefs from interfering in the appointment of *amil*, thereby curtailing the *kyai*’s involvement in *desa* politics.¹⁸⁴

In his final resumé, referring to the Banten-revolt, Fokkens strongly warned about paying greater heed to local *adat*, and prioritizing different local circumstances over, “noble but unrealizable government principles.”¹⁸⁵ His chapter on Banten sums up a long list of previously unconsidered exemptions, including *menumpang*, the traditional *Badui* communities in southern Banten, and new settlers, all of a relatively feeble socio-economic position and status.¹⁸⁶ The head tax, Fokkens claimed, was locally seen as *pajak badan* (‘body tax’) levied on top of land rent or income tax (*pajak pencarian*), and not as a substitute for *pancen* services.¹⁸⁷ Clearer communication and the soothing effect of salary increases and benevolence towards non-payment, he claimed, would prevent friction.¹⁸⁸ Eventually the new regulations placed liability for corvée on the *baku* and diminished a series of *desa* services. Velders held all officials personally responsible for the correct levying of head tax; no *menumpang* was to pay head tax.¹⁸⁹ If anything, the Banten revolt demonstrates the entanglements between taxation and politics. The Dutch had to give serious thought as to how they reinterpreted local society, update their ‘lexicon’ and temper their ambitious modernization, centralization and unification plans.

182 ANRI AS GB Besl. 142, herein: MGS 21-9-1892: Adv-Hon Holle to DirBB, 28-8-1892. As a matter of fact, Holle was not a great fan of the *kyai* or the *tarekat*. Earlier, he had criticized Van Vleuten, at the time Resident of Batavia, for appointing a *penghulu* who was member of the *Naqsyabandiyah tarekat*, a *sufi* order which was well known for its rigid conservative, anti-colonial agenda. But in the case of Banten, he considered keeping the *kyai* close a safer option than rigidly alienating them. See T. van den Berge, *Karel Frederik Holle: Theeplanter in Indië 1829-1896* (Amsterdam: Bakker, 1998), 255-256.

183 ANRI AS GB Besl. 142, herein: Besluit 19-4-1893 n9: Res. Banten to ‘Adv-Hon Oostelijke talen en Mohammedaans Recht’ Dr. Snouck Hurgronje, 18-8-1892, ‘Benoeming Amil in Bantam’, 27-2-1893, Snouck-H. to 1^e Gov. Sec., [?]-9-1892.

184 ANRI AS GB Besl. 142, herein: MGS 21-9-1892: Extract Besl. 30-1892, Res. Banten to DirBB, 25-8-1892 and 8-9-1892.

185 Fokkens, *Eindresumé* I, part 1, 3, 19, 21-25.

186 Ibid., I, part 1, 20-21.

187 Ibid., I, part 1, 29.

188 Ibid., I, part 1, 28-29.

189 NA MinKol 1850-1900 4553 Exh. 5-3-1892; ANRI AS GB Besl. 142, herein: MGS 21-9-1892: Extract Besl. 30-1892; Stbl. 1893 n108.

4.4 ADDING TO THE PAPER TRAIL: INVESTIGATIONS, REDEFINITIONS AND CONTINUITIES

The cases of Kedu and Banten emphasize how colonial ignorance about diversity in social patterns of land-tenure and tax liability in Java obstructed reform, unification and the lessening of the burden of colonial *corvée* and taxation. More fundamental and encompassing knowledge of the whole of Java was required, if overarching, equalizing and unifying *corvée* policy supportive of Javanese welfare was ever to be established. This motivated the investigations of Fokkens in 1889-1893.

Report writing

Fokkens was ordered to map all the different types, numbers and underlying principles of *corvée* labour across Java, in order to formulate an island-encompassing route, to head taxes. After 1890, his research would become pivotal to colonial tax policy for both Java and other regions. He was an official of deep ethical convictions, devoted to welfare policy and concerned about the impact of *corvée* on the well-being of the Javanese.¹⁹⁰ After the final *resumé*, he published a relentless stream of critical commentaries on government policy, in which he advocated for the abolition of *corvée*.

Before discussing Fokkens' research, it is important to understand he was limited by the government's conflicting obsession with both unifying and underpinning tax policy in local labour-service principles. In the production of a new tax policy, Fokkens was allowed little room for manoeuvre, beyond the existing colonial theories of standardized forms of *corvée* labour.¹⁹¹ So before he commenced, his findings were already entrenched in path-dependent principles of forced labour. Indeed, colonial investigations and report writing were a recurring strategy to reorganize rather than accumulate knowledge. Investigative committees, consisting of experienced government-officials or planters (like Fokkens, Kuneman or Holle), were expected to "reconstruct historical narratives, decreeing what past events were pertinent to current issues and how they should be framed."¹⁹² Investigations were used as "quasi-state technologies" to verify problems through the eyes of "outside experts", thereby demonstrating "the state's right to power through its will to the production of truth."¹⁹³ Fokkens and Kuneman were both appointed to Batavia's central bureau-

190 Claver, *Dutch Commerce and Chinese Merchants*, 161.

191 Fokkens, *Eindresumé* I, part 1, iii-v; Fokkens, *Bijdrage tot de Kennis*, II, 51.

192 Stoler, *Along the Archival Grain*, 29.

193 Ibid., 31. In fact, 'outside-advisors' like Holle frequently met with distrust of *controleurs* and Residents, who feared their meddlesomeness might undermine their authority. See Van den Berge, Karel Frederik Holle, 58-84, 60-62, 67; Van Doorn, *De Laatste Eeuw*, 114-116, 150-159.

cracy, Fokkens as Inspector of Cultures and Kuneman as Director of the Interior Administration, to ensure the investigation's political impact.¹⁹⁴ The investigation was delegated to a team of specially appointed *controleurs* under Fokkens' supervision, who visited each Residency in Java to observe corvée practices, interview *desa* chiefs and peasants and study local *adat*.¹⁹⁵ However, they did so in cooperation with the local Interior Administration and each of their draft reports required the approval of the local (Assistant-) Residents before being sent to Batavia. Once there, in consultation with advisors like Holle and Sollewijn Gelpke and the *Algemeene Secreratie*, they were codified into locally tailored 'corvée service ordonnances', as a set of uniform guidelines for corvée performance.¹⁹⁶

Another good example is the *desa* service investigation of C.J. Hasselman, conducted in 1902-1903. Hasselman's report displays views quite opposed to Fokkens' opinions about the use of labour services. The contrast between Hasselman's and Fokkens' work exemplifies the fact that the writing of reports was used to shape and legitimize predetermined truths, ideas and practices circulating in the colonial administration, but never fused into structural, final solutions to governmental problems.

Constructing corvée

Fokkens' final resumé, published in 1901-1903, describes an 'adat reality' shaped by colonial intervention. As shown by the examples of Kedu and Banten, policies tying landholding principles to labour duties were motivated by the liberal quest to define as many individual labourers with individual incomes as possible. Fokkens consolidated these presumptions into two fundamental principles of tax liability, resting either on 'personal workability' (as in Banten) or on shares in arable land (as in Kedu).¹⁹⁷ These,

194 Fokkens, *Bijdrage tot de Kennis*, I, 10-13. See also: UBL, Collectie Kuneman, D H 1403-[6], herein: "Stukken over aanstelling, ambtelijke loopbaan en tijdelijke functies, 1866-1889."

195 These were: H.G. Heijting, J.L. van Gennep, H.E.B. Schmalhausen, D. Tollenaar and A.J.F. Veenstra, S. de Graaff, A.J.N. Engelenberg and J.P.E. Versteegh.

196 In the case of Kedu, for instance, the Resident had claimed final say in policy advise to Batavia, which is ultimately why the principle of quarter and half *gondal* was abolished. The local corvée regulations were issued immediately in 1893 (Stbl. 1893 172-186 and 189) for the majority of Java: Probolinggo [Stbl. 1893 n172], Semarang [173], Madura [174], Cirebon [175], Kediri [176], Surabaya (with different ordinances drafted for the districts of Surabaya, Sidoarjo, Mojokerto and Jomang [n177] versus Gresik, Lamongan and Sidayu [n178] and Bawean [n179]), Tegal [180], Pekalongan and Besuki [181] (with different ordinances drafted for the districts of Besuki, Panarukan, Bondowoso and Jember [n182] and Banyuwangi [n183]), Madiun, Pasuruan and Jepara. The remaining Residencies would follow later in the 1890s.

197 Fokkens, *Eindresumé* I, part 1, 6-8. According to Fokkens, Banten, Priangan and Karawang, Indramayu and Bawean knew individual land tenure (*sawah pusaka*) and personal workability, the rest of Java did not. Rights to *sawah pusaka* according to Fokkens indicated full corvée liability, while rights to *sawah desa* obliged only the *sikep* to perform corvée services, regardless of any land-rotation schemes. See *ibid.*, I, part 1, 1-2, and Fokkens, *Bijdrage tot de Kennis*, II, 14-15.

he claimed, covered all varieties in Java.¹⁹⁸ So in essence his report legitimized adherence to principles already in use, just labelled in novel terms.

Among the most burdensome services Fokkens identified were those levied for road construction and maintenance. These involved heavy labour, such as collecting gravel for road-paving, and took place at irregular intervals and their burden was spread by distributing sections of roads among *desa* groups.¹⁹⁹ Nonetheless, due to poor organization and supervision, their burden had an unequal impact on individuals. For instance, when labourers did not turn up, arrived too late or worked slowly, they “disadvantaged others.”²⁰⁰ Moreover, *desa* in close proximity to roads or riverbanks (for gravel collection) were more likely to be subjected to road services than other *desa*.²⁰¹ In 1889, a survey in Priangan demonstrated how this caused unfair distribution of the corvée burden among villages in the same district.²⁰² But problematically, whenever such a survey was carried out, *desa* chiefs, knowing they were monitored, administered more meticulously than usual or relieved a number of peasants of their performance services, to be made up for later by an increase in the use of corvée. This way, some officials argued, surveying and experimenting with corvée services always led to an increase.²⁰³

Fokkens suggested redistributing the accumulated burden of road services within districts among *desa*, and burden each *desa* with a particular type of service to establish some degree of specialization and efficiency.²⁰⁴ Thus he ignored all of the existing redistribution schemes, individual rights and local principles that corvée was locally determined. His rigidity in establishing *desa* encompassing equity, mirrored the colonial government's choice of ignoring individual wealth and the ability to pay, in favour of

198 Fokkens, *Eindresumé I*, part 1, 1-5.

199 Also known as *golongan*, which originally were ‘services branches’ or groups in the *kraton* (palace) of the *Sunan*. See Van den Haspel, *Overzicht in Overleg*, 64.

200 Koeboes, “Proef Genomen in Betrekking tot het Onderhoud der Wegen in Heerendienst”, *TBB* 2 (1889), 149-174: 151-155. Such ‘fiscal free-riding’, the social cost imposed upon others by not paying taxes, imposes an inherent challenge to the principle of social equality that all modern tax systems seek to pursue (so seeking social equality is inherent to modern taxes not [only] as an agreement between state and society, but also among cooperating individuals adhering to that state). This can be contextualized in both terms of reciprocity and social-contract theory. See H. Gribnau, “Belastingen, Ethiek en Waarden: Een Weerbarstig Driespan”, *NTFR (Nederlands Tijdschrift voor Fiscaal Recht)* 18:11 (2017), 1-7; H. Gribnau, “Belastingen als Olifant”, *NTFR* 17:8 (2016), 1-5.

201 Fokkens, *De Afschaffing der Laatste Heerendiensten*, 23-24; Handelingen Tweede Kamer 1905-1906, 12^e vergadering, 24-11-1905, herein: Van Deventer, pp. 3-4. Lack of enthusiasm for the collection of gravel in corvée service was considered a cause of the poor condition of many roads. J.P.W. Houtman, “Over het Walsen der Heerendienstwegen”, *TBB* 22 (1902), 249-259; J.P.W. Houtman, “Over den Invloed van Eenige Factoren op het Verbruik van Verhardingsmateriaal voor Grint- en Steenslagwegen”, *TBB* 22 (1902), 449-455.

202 Koeboes, “Proef”, 164-170.

203 B., “Heerendiensten op Java”, 203-209: 204-207.

204 Fokkens, *De Controleur op Java en Madoera II: Belastingen*, 16. This was not uncommon in the case of cultivation services, See Elson, *Village Java*, 136-137, 140-142.

making more persons liable and redistributing the corvée burden over as many shoulders as possible. The Dutch did not allow local social differences to endanger the equal spread of the tax burden. Put simply, adhering to locally specific principles of corvée, as ordained in 1854, clashed with the quest for theoretical equity among taxpayers across the archipelago. Unification automatically violated specificity. Kuneman realized this and advised the redistribution of corvée labour according to local institutions and principles.²⁰⁵ But Fokkens, convinced of his task to improve equity and welfare-redistribution, designed new, meticulous redistribution systems for all Residencies. While he claimed to root corvée labour in local *adat* principles, he in fact rewrote them, ensuring the resultant corvée-ordinances were attuned to one another.

Fokkens most important advice was to abolish and redistribute corvée by using locally raised head taxes to fund free wage labourers, in order to diminish the corvée demand, and after 1893, this did become standard government policy.²⁰⁶ However, levying taxes was more arduous than demanding services. With the head tax payment threshold set at 50 guilders, many peasants made sure to report incomes below this threshold, and so to remain untaxable. Village officials deliberately under-assessed the number of taxable peasants to their own benefit.²⁰⁷ Moreover, much to Fokkens' annoyance, local head tax revenues were increasingly absorbed in the central treasury, rather than being used to suppress local use of corvée.²⁰⁸ This was because head taxes in fact expressed the monetary value of corvée, showing its inequality across Java much more clearly (see table 4.1 and 4.2). And since money was transferred more easily across Residencies than labour, head taxes became appealing instruments in the redistribution of the corvée burden across Java, preventing 'undesired migration' caused by unequal distribution of the tax burden.²⁰⁹ This way, rather than locally diminishing the corvée burden, head taxes were used to coordinate a gradual, central relocation of the corvée burden across Java. As such, the Residency with the weakest base for monetary tax and highest usage of corvée, determined the persistence of corvée labour across Java.

205 ANRI AS GB MGS 3808, herein: RvI 23-4-1892: DirBB to GG, 12-4-1892.

206 Stbl. 1893 n68 (art. 1). This ordinance specified that the head tax revenue should at least equal the costs or budget necessary to fulfil abolished corvée services. See NA MinKol 1850-1900 4582, Vb. 10-6-1892 n37, herein: Vb.; Stbl. 1893 n68 art. 1. Kuneman and Holle had also urged to spend head tax revenue where it had been levied to keep the 'surplus of labour' within the *desa* it was produced.

207 NA MinKol 1850-1900 4596, Vb. 21-7-1892 n22, herein: Vb. and 'RvS to Koninging Weduwe, 12-7-1892.'

208 Fokkens, *Eindresumé* III (1903), part 1, 1903-1904. See also F. Fokkens, *De Afschaffing van Heerendiensten in de Memorie van Antwoord Betreffende de Ontwerp-Indische Begroting van 1913* ('s-Gravenhage: s.n., 1912), 4-5; Fokkens, *De Afschaffing der Laatste Heerendiensten*, 16-17, 20.

209 NA MinKol 1850-1900 4312, Vb. 5-11-1889 n22, herein: Vb. and 'Nota A2, heerendiensten in Kedoe'.

Bureaucracy and centralization

Inter-Residential alignment, therefore, became imperative. Whenever Residents abolished some form of *corvée* without consultation with the Governor-General, they faced a severe reprimand. A fascinating example of this is the case of P. Stijhoff, Resident of Semarang (1900-1904). In 1900, Sijthoff abolished a set of specific services in exchange for an annual head tax without consulting Batavia first. Unfortunately, he misjudged the costs of the labour projects that this head tax had to fund, resulting in budget deficits.²¹⁰ Sijthoff had promised the population full reduction of *corvée* services, but because of these deficits he was forced to levy them anyway.²¹¹ This alarmed 'Head Inspector for Cultivation' H.J.W. van Lawick van Pabst, who accused Sijthoff of ill-considered governance, concealing an experimental policy from Batavia, lying to the government, meddling with *corvée* services and deceiving the population.²¹² Even though Sijthoff had cooperated with district chiefs, who agreed to reduce the *corvée* services in exchange for an incidentally levied extra head tax²¹³, the fact that Sijthoff had taken the initiative without the permission of the Governor-General was sufficient reason to have his new regulation withdrawn. In fact, Van Lawick van Pabst admitted that that 'corvée circumstances' in Semarang had generally improved, much to "popular satisfaction", after Sijthoff's changes, but nonetheless recommended that Sijthoff be replaced.²¹⁴ The *Raad van Indië* ruled that Sijthoff had been motivated by what he thought was best for the population – and therefore should not be fired – but had severely exceeded his authority nonetheless.²¹⁵ Although *corvée* and head tax regulations were designed locally, in order to be effected they required the approval and ratification of Governor-General, Minister of Colonies and the King, in the form of an ordinance. Sijthoff remarked that Batavia's procedures only obstructed him from modifying the *corvée* burden.²¹⁶ However, by skipping the crucial step of acquiring the requisite signatures and awaiting an ordinance, he compromised the validity of his

210 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: RvI 27-8-1900, Res. Semarang to GG, 30-10-1899, DirBB 18-8-1899, Res. Semarang to GG 8-4-1899, 'Over de conversie der HD in Semarang in vrijen arbeid', DirBB, 19-6-1900 and DirBB to GG, 29-11-1900, Res. Semarang to DirBB, 16-2-1900.

211 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: DirBB to GG, 29-11-1900: 'Rapport HIC 'over HD in Semarang (Onderzoek Resultaat en Advies).'

212 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: DirBB to GG, 29-11-1900: Rapport HIC over HD in Semarang; HIC to GG, 31-10-1900 and HIC to GG, 24-12-1900.

213 ANRI AS GB Besl. 826, herein: MGS 12-9-1900: Res. Semarang to DirBB, 16-2-1900. The predecessor of van Lawick van Pabst in fact called this "the only way to abolish all *corvée* services" as they stimulated "further conviction of the favourability of a small sum of money over the continues plague of *corvée*." (HIC to DirBB, 16-3-1900 in *ibid.*)

214 ANRI AS GB Besl. 826, herein: MGS 12-12-1900: 'Nota afkoop van Heerendiensten in Semarang.'

215 ANRI AS GB Besl. 826, herein: Besluit 25-4-1901, RvI 15-3-1901.

216 ANRI AS GB Besl. 826, herein: Besluit 25-4-1901, Res. Semarang to GG, 19-1-1901.

plan which, according to colonial-bureaucratic logic, had to be revoked. His self-opinionated irreverence was not tolerated in Batavia's larger order of centrally-coordinated, unified progress, and a head tax was not introduced in Semarang until 1914.²¹⁷

Sijthoff's case is not exceptional. 25 years earlier, Resident A. Pruijs van der Hoeven of Palembang (in office 1873-1879), autonomously abolished specific transportation services in his province. Promptly, even though the regulation was lauded as having positive effects, he was seriously reprimanded for not consulting the Governor-General.²¹⁸



Figure 4.3. Resident P. Sijthoff of Semarang, c. 1904.

Source: KITLV 2603 / E. Breton de Nijs, *Tempo doelo: fotografische documenten uit het oude Indie, 1870-1914* (Amsterdam: Querido, 1960), 115.

- 217 That year, a central head tax ordinance for Java was adopted (Stbl. 1914 n313). Van Lawick van Pabst and Hasselman were ordered to investigate the reintroduction of head taxes in Semarang. They suggested to democratize the choice for buying off corvée: in case of a 75% majority within the *desa* in favour of monetary tax, head taxes would be implemented. The Director of the Justice Department intervened in this plan, fearing it would cause conflict among villagers and the possibility of a minority (of 26%) of villagers blocking the potential of effective monetary taxation – or, conversely, as Minister of colonies Van Asch van Wijck pointed out, the potential harm of a quarter of the village getting “punished with monetary tax which they might not be able to pay.” ANRI AS GB Besl. 1261, herein: MGS 19-1-1903: RvI 20-10-1902, DirJus to GG, 15-6-1902.
- 218 NA MinKol 1850-1900 2866, Vb. 8-3-1876 n70, herein: Vb., GG to MinKol, 16-11-1875, ‘Rapport Res. Palembang and besl. GG and correspondence: Extract Besl. GG, 16-11-1875 n9, Res. Palembang to GG, Dir BB to GG, Res. Palembang to DirBB, 13-7-1875, 1e Gov. Sec. to RvI 5-10-1875, ‘Afschrift Rapport, voorstel’ Res. Palembang to GG, 13-7-1875, RvI 23-6-1875. Article 55 of the Government Regulation of 1854 already posed that “protection of the indigenous population against arbitrary actions by anyone, at any time, was one of the weightiest of the Governor-General’s obligations.” See Elson, *Village Java*, 130.

Such cases tell a lot about the relations between the complex world of local officials demanding decisive action and the tardy order of the central state which, in the minds of contemporary supreme officials, was of course only as tardy as it needed to be to retain centralized authority.

The pertinacity of corvée

As such, corvée services remained central to colonial tax policy. In 1902, the head tax was disconnected from the local monetary value of corvée (or its 'buy-off' sum), much to Fokkens' frustration. Indirectly, he claimed, corvée labourers paid for the abolishment of services themselves.²¹⁹ The head tax basically became a tax for 'not performing services', levied on top of, rather than as, a replacement of corvée, which kept providing an addictive source of cheap labour supply to meet the demands of the colonial state for infrastructural development.²²⁰ In the words of Gonggrijp:

"government corvée is required to provide for all possible needs of the government and its servants [...] promoted to satisfy their whims, vanity, desires and ambitions."²²¹

Often, scarcity of free labour was invoked, to legitimize the use of corvée labourers.²²² Government engineers actually preferred free coolies, who were skilled and were paid for their work, over corvée labourers²²³, and large scale indentured labour and free wage labour rose in importance, in and outside Java, around 1900.²²⁴ Yet, while the number of days of

219 Fokkens, *De Afschaffing van Heerendiensten*, 5-6.

220 In Cirebon for example, expansion of the sugar industry in the 1880s led to greater investments in infrastructure and irrigation, all in constructed by use of corvée service. Breman, *Koloniaal Profijt*, 104-107; Elson, *Village Java*, 16-17, 84-85.

221 Gonggrijp, *Schets eener Economische Geschiedenis*, 40.

222 In 1890 a regulation passed that allowed use of corvée labourers only in case 'not enough coolies were available', insufficient availability of coolies was persistently reported by Residents to be more problematic than budget deficits. See NA MinKol 1850-1900 3575, Vb. 24-10-1882 n3, herein: Vb.; NA MinKol 1850-1900 3970, Vb. 12-7-1886 n3, herein: GG to MinKol, 22-5-1886, DirBB to GG 27-2-1886 and DirBOW to GG, 13-2-1886; NA MinKol 1850-1900 4170, Vb. 10-7-1888 n17, herein: GG to MinKol, 22-3-1888, Res. Cirebon to GG, 4-1-1888, Res. Karawang to GG, 19-1-1888, Res. Kediri to GG, 7-2-1888, Res. Madura to GG, 1-2-1888 and Res. Banyumas to GG, 15-1-1888.

223 Specifically confined to construction, repairs and maintenance of roads and bridges, occupying guardhouses, guarding waterworks, and transporting troops. See Stbl. 1890 n248; Boomgaard, *Children*, 56.

224 Badan Perpustakaan dan Kearsipan Jawa Barat (*Provincial Library and Archives of West Java*, BPKJB), BOW Archives 11, herein: DirBOW Besl. 26-5-1924, DirBOW, 21-12-1922 and Res. Batavia to DirBOW, 6-1-1913; BPKJB BOW Archives 52, 53 and 55, herein: 'Begroting Kosten tot vordering langs respectievelijk Kali Kendal, van desa Singapaduu tot desa Trumpu tot behoud van de Desa langs lopende Herendienst weg, 1910'. See also R.E. Elson, "Sugar Factory Workers and the Emergence of 'Free Labour' in Nineteenth-Century Java", *MdAS* (1986), 139-174;

performed corvée labour declined from 26.4 to 20.6 million days, the number of liable persons grew from 9.6 to 11.1 million, between 1886 and 1895.²²⁵ Corvée labour became less efficient and less productive than free labour, but provided such easy access to the Javanese labour market, that its use persisted anyway.

Furthermore, new corvée ordinances dramatically overestimated the administrative capacity of local officials to supervise and control *desa* administrations. The head tax ordinance of 1893, for instance, reads that “the assessment is one guilder, multiplied by the number of corvée-liable persons settled in one *desa*”, is to be collected by the *desa* chief, for the usual 8% collectors wage.²²⁶ As a result, the main concern of a *desa* chief was not to tax all with the mandatory annual guilder, but rather to ensure the collection of sufficient revenue representative of the number of liable persons.²²⁷ Officially, all liable villagers were to be accounted for in the *desa* tax registers, but these were filled out by the *desa* chiefs themselves, as were population censuses and other village surveys.²²⁸ This motivated chiefs to under-report and overtax. As the government fully relied on *desa* chiefs for its administrative practice, these chiefs controlled who were registered as taxpayers and who were not, and determined how taxes and services were distributed. As put by a Leiden professor, L.W.C. van den Berg:

“the only true, and in fact powerful guarantee [...] against arbitrariness in the redistribution of corvée services depended, not on the [Colonial] State Gazette, but on the solidarity among community members and their relations.”²²⁹

Meanwhile, small groups of government supported *desa* elites, consisting of richer peasants, had gained much greater avail over land and labour. This invested them with the power to reallocate the tax burden to larger groups of less fortunate peasants, without limit.²³⁰ These people, lacking the

225 Van Rossum, *The Carceral Colony*, 74.

226 Stbl. 1893 n68, art.3 and 6. This was repeated in the ‘Instruction Manual for Civil Servants in Java and Madura’ of 1922: Departement van het Binnenlandsch Bestuur, *Handleiding ten Dienste van de Indische Bestuursambtenaren op Java en Madoera*, no. 2/BB: Hoofdingeld (Weltevreden: ‘s Landsdrukkerij, 1918) 10-14, 28-30: art.3a.

227 Van den Berg, *Het Inlandsche Gemeentewezen*, 101.

228 *Handleiding* 2/BB, 32-36; The regulations of Stbl. 1906 n455 decentralized the drafting of registers and assessments and made this the responsibility of ‘the presidents of the local assessment committees’, i.e. the local district officials, in cooperation with the village chiefs.

229 Van den Berg, *Het Inlandsche Gemeentewezen*, 103-104. L.W.C. van den Berg was an Orientalist scholar in Leiden who also served as a government advisor for some years.

230 On average, *desa* elites owned up to 20% of the lands by the later nineteenth century. Hüsken, *Een Dorp op Java*, 34-42; F.A.M. Hüsken and B. White, “Java: Social Differentiation, Food production, and Agrarian Control”, in G. Hart, A. Turton, and B. Fegan (eds.), *Agrarian Transformations: Local Processes and the State in Southeast Asia* (Berkeley: University of California Press, 1989), 234-265.

potential to earn money, favoured *corvée* services over paying taxes.²³¹ They deployed various strategies of resistance, by evading population counts, underreporting the number of family or household members or reporting young men in the category of underaged, untaxable boys.²³² Censuses of taxable people, organized every five years following the quinquennial revision of *corvée*, were likely to show a downward bias as a result of such strategies.²³³

Additionally, the pressure to reduce labour services encouraged many *controleurs* to under-assess the services they actually levied, for instance, by ignoring the long walking distances between the labour locations and residences of *corvée* labourers. In fact, this was a burdensome part of *corvée* labour that, formally, had to be included in labour time. They were also inclined to call to service only those that lived nearby the work location, thereby disturbing the attempted policy of redistributing as many services over as many villages, as possible.²³⁴

Hence, the changes brought by Fokkens' investigation should not be judged by its socio-economic impact, but rather by the administrative reinterpretation it offered of the function of *corvée* labour. By reorganizing *corvée* services on paper, Fokkens' reports enabled not only their abolition but also their continuation. In theory, in almost all Residencies, heavy maintenance services on culverts and bridges were abolished²³⁵, and the maximum amount of service was reduced to 36 days.²³⁶ However, across Java, more than 50 years after the government regulation of 1854 that stipulated gradual abolition, forced labour was still widely used. One of the more prominent causes of this was that various *corvée* services, formally abolished, returned as *desa* services.

Defining and defying desa services

Desa services took place in the same space as other *corvée* services. They were different in nature, as they were executed in service of the *desa* community instead of some aristocratic overlord or the state, but villagers themselves experienced little difference between *corvée* and *desa* services.

231 M. Hoadley and N. Hatti, "Revenue Nodes in South India and Central Java" (Lund Papers in Economic History, Development Economics No. 2017:169, Lund: Lund University, Department of Economic History, 2017), 21.

232 Nitisastro, *Population Trends*, 45, 49, 51-53.

233 Ibid., 57-58.

234 ANRI AS GB TGA 6938, herein: MGS, 13-8-1915: DirBB to GG, 28-6-1915.

235 C.J. Hasselman, "Een Onverdiend Vonnis over de Gewestelijke Heerendienstregelingen van Java en Madoera", *TBB* 22 (1902), 503-518: 515-516.

236 Ibid., 509; KV 1901, 'Bijlage H.' On 'privately owned estates' (*particuliere landerijen*), that fell outside of the scope of unified tax policy, *corvée* services were still levied at the maximum amount of 52 days in 1902. Peasants on these lands worked in service of Chinese or European entrepreneurs that had almost unlimited control over its local cultivators, See KV 1902, 166; Stbl. 1902 n35.

The latter increased in importance as the government started to actively diminish other forms of corvée.²³⁷ Originally, they comprised a variety of regionally specific services. In Central Java, for instance, they included *blablag* (maintenance of *desa* roads, dams and bridges) patrolling (*ronde desa*) and local *gugur gungung* (emergency-aid and repairs) services. *Blablag* services were traditionally performed by *kuli kenceng*, and the other services by *indung pekerangan*, but during the nineteenth century these distinctions blurred.²³⁸ *Desa* services were generally thought of as more democratic because *desa* administrations were elected²³⁹, but not all officials were convinced of their value.²⁴⁰ By the time of Fokkens' investigation, *desa* services were largely an imitation of government corvée services on the village level, performed for the *desa* chiefs (as mini-lords) and administrations (as a mini-state).²⁴¹ Many *desa* chiefs levied their own, local *pancen* services and these continued to be levied because the government formally refrained from intervening in *desa* politics. *Desa* heads held no rights to *pancen* themselves, but they were granted these from their overlords as a reward for their cooperation. This enabled chiefs to demand the assistance of villagers in maintaining their houses and lands²⁴², collecting firewood and water (*gamel* services), and accompanying them on tours (*gundal* services).²⁴³ The government hoped that such practices would terminate following the abolition of *pancen* in 1882, but many *desa* chiefs used their influence to keep demanding *pancen* as a general form of *desa* service. The informal labour economy of 'illegal' *desa* services started overshadowing that of other labour services. Fokkens' report includes a detailed overview

237 S.M.P. Tjondronegoro, *Social Organization and Planned Development in Rural Java: A Study of the Organizational Phenomenon in Kecamatan Cibadak, West Java, and Kecamatan Kendal, Central Java* (Singapore/Oxford: ISEAAS/Oxford University Press, 1984), 11-12.

238 Van den Haspel, *Overwicht in Overleg*, 7.

239 In precolonial times the offices of *patuh* and village chief were indeed awarded or elected. The Dutch made these offices inheritable to create reliable rural dynasties which they could use. Thereby they took away political competition in access to economic resources. Hasselman, *Eindverslag*, 2.

240 Director of Interior Administration J.M. van Vleuten (in office 1885-1889), for instance, claimed that *desa* services had no legal-traditional base at all, and were rather an abusive colonial invention used to consolidate the ties between *desa* chiefs, communities and lands. Van Vleuten, "Belasting in Arbeid en Belasting in Geld", 218-221, 224-225.

241 Fokkens, *Eindresumé* II, part 1, 1901, 1904, 1912-1915.

242 *Kunduran* and *sambatan* services; communal shared labour, exchanged in service of each other. See Aass, *Chayanov and Java*, 40.

243 F. Fokkens, "Onze Naaste Plicht ten Aanzien van de Inlandsche Bevolking op Java en daar Buiten, naar Aanleiding der Indische Begroting voor 1903" ('s-Gravenhage: s.n., 1902). Usually, *pancen* for the *desa* chief were performed by rotating shifts of peasants for three subsequent days. *Desa* chiefs without entitlement to *pancen* were entitled to *anggunan*, service performance by permanently appointed (usually wealthy) villagers who in return were (partially) exempted from other corvée duties. 'Buy-off' of these services generated an extra source of income for the village chiefs. Fokkens, *Eindresumé* II, part 1, 5.

of the various *desa* services in use which he claimed were experienced as much heavier, than other forms of corvée.²⁴⁴

Comparing Fokkens' report to that of Hasselman, published in 1902, it becomes clear that few people agreed upon the terms and types of the services levied. Some officials interpreted them as crucial community work, others saw them as a favour awarded to local chiefs to ensure their loyalty and restrain the costs of colonial administration.²⁴⁵ Fokkens believed that *desa* services were individually awarded and coordinated by chiefs. Hasselman claimed that families were communally responsible for performing them and sharing in their burden without much chiefly intervention.²⁴⁶ He believed that they were a proto-capitalist form of reciprocity within self-regulating communities, not to be meddled with by a profit-oriented state. Precisely this confusion allowed for the continuation of corvée as *desa* services. Chiefs simply tailored various services to their own needs, using the absence of proper regulation and Dutch ignorance about local entitlements, to their own advantage.²⁴⁷ No one really knew which *desa* services served who's interest or were levied to what end.²⁴⁸ Hasselman claimed that as they were of immediate local benefit, they were more eagerly performed than other services.²⁴⁹ Such local impetus, he argued, did not require an intervention by the government.²⁵⁰ As such, he skilfully legitimized the policy already in place.

Hasselman, a seasoned and widely-quoted colonial investigator, had in fact participated in Fokkens' corvée investigation as *controleur* in Semarang, but was much more conservative than Fokkens.²⁵¹ The Javanese, in Hasselman's opinion, had "lower material aspirations" than "Westerners, who would see the requirement to perform of services to the state as a violation of personal freedom", and as Javanese peasants "used their spare time unproductively anyway", they would "take performance of personal services much more lightly."²⁵² This provoked much agitation among contemporary ethicists. The famous journalist P. Brooshooft, worried that Hasselman's "elegant reports" would "rock the government to sleep"; his advice "gave the government [...] ammunition eagerly grabbed to avert the

244 Fokkens, *Eindresumé* II, part 1, 4-5, 8.

245 Ibid., 2-4, 4-5.

246 See Hasselman, *Eindverslag*, 76-77-95.

247 Ernst, "Afschaffing of Afkoopbaarstelling", 1448-1451.

248 Ibid., 4-10, 85.

249 Hasselman, *Eindverslag*, 73, 109-110.

250 Ibid., 12-13, 15, 36, 41, 42, 43, 46-51, 51-56, 66-73, 112.

251 Both his father and uncle had had long administrative-political colonial careers, and expressed rather negative views on the labour ethics and socio-political morality of the Javanese, which Hasselman junior eagerly adopted, see H.W. van den Doel, "Hasselman, Catharinus Johannes (1861-1944)", in: *Biografisch Woordenboek van Nederland* (<http://resources.huygens.knaw.nl/bwn1880-2000/lemmata/bwn4/hasselm>; consulted on 14-11-2019).

252 Hasselman, *Eindverslag*, 73.

costly revision of one of the most rotten elements of *desa* life.”²⁵³ Fokkens obviously disagreed with Hasselman, and was in fact rather indignant that the *desa*-service investigation had been ordered in the first place, claiming his investigation had already unveiled most of the facts but had been ignored by the government.²⁵⁴ “Abstinence policy”, he claimed, had corrupted *desa* elites and richer (landholding) peasants, who were ‘traditionally’ responsible for organizing public security and redistribution of labour. *Desa* heads always found ways to continue demanding labour, so abolition of specific services frequently necessitated or led to expansion of others. In Buitenzorg, for example, the abolition of guardhouse occupation services caused an increase in patrolling services.²⁵⁵ Fokkens calculated that this way, excessive use of *desa* services increased the average number of services actually levied, by to up to 50 days per person annually.²⁵⁶

Without a properly tax-funded local administration and policing services, villagers patrolled the villages themselves at night (*ronda/ronde* or *patrol desa*), making Java of the early 1900s still very much a “night-watchers state in the most literal sense.”²⁵⁷ So village security, policing and also physical maintenance of the village, manning the fire brigade and mail delivery²⁵⁸ were all organized, not by using tax money, but carried out by villagers themselves using variations on these *patrol* or *ronde desa* services, reflecting the absence of a properly functioning fiscal state.²⁵⁹ Diminishing *desa* services would not only necessitate alternative remunerations for the *desa* elites, to ensure their continued cooperation, but also a full reinvention of how villages worked. Hasselman suggested merging *desa* (as happened on Ambon) to help redistributing services across provinces.²⁶⁰

253 P. Brooshooft, “Links en Rechts: De Druk der Dessadiensten”, *De Locomotief*, 29-9-1906.

254 Fokkens, “Onze Naaste Plicht”, 38-40.

255 ANRI AS GB Besl. 898, herein: Besl. 4-2-1912, Besl. 21-5-1901: RvI 17-5-1901; MGS 8-6-1901, HIC to DirBB, 6-5-1901.

256 Fokkens, *De Afschaffing van Heerendiensten*, 9-10.

257 Breman, *Koloniaal Profijt*, 133. These services were called *ronde* or *patrol desa* also used to check on the guard house occupants, performed in shifts and under supervision of a *desa* chief. These security services were repeated on the district level, as *ronda galong* (patrolling between *desa*), also known as *ronda monco-lima* or *moncopat*, referring to specific clusters of villages, See Fokkens, *Eindresumé II*, part 1, 8-9, 10; M. Bloembergen, *De Geschiedenis van de Politie in Nederlands-Indië: Uit Zorg en Angst* (Amsterdam/Leiden: Boom/KITLV Uitgeverij, 2009), 40-41; Tjondronegoro, *Social Organization and Planned Development*, 82; Fokkens, *Eindresumé II*, part 1, 5, 6-8.

258 Fokkens, *Eindresumé II*, part 1, 9-10; Bloembergen, *De Geschiedenis van de Politie*, 58-60. Specific village or districts became specialized in one particular form of *ronde* or *patrol*, depending on their proximity to objects to which these specific services were allocated, for instance railway crossings (*patrol spor*), fire extinguishing installations (*ronda pompa*) or government warehouses or gardens (for instance *patrol kopi* on coffee fields). Under the *Sunan*, this was quite similar; many villages in Central Java had become specialized in the delivery of specific goods, see Moertono, “Dulu, Kedudukan Wajib Pajak itu Terhormat”, 59-62: 59.

259 Fokkens, *Eindresumé II*, part 1, 3. *ibid.*, II, part 1, 11-15.

260 Hasselman, *Eindverslag*, 76, 82-89, 95, 104-107; Van Niel, *Java under the Cultivation System*, 79.

But decades of village-centralization and the elevation of spokespersons and middlemen had shaped a powerful ruling elite unwilling to change. Thus, the government emphasized the power of the *desa* chiefs once more, in 1906, by reaffirming their exclusive authority to redistribute *desa* services.²⁶¹

'Buying-off' of *desa* services remained unpopular.²⁶² Fokkens' advice was to at least diminish those services that were of little popular interest – such as planting 'shadow trees' alongside inter-provincial roads.²⁶³ Some of these services, such as police services for guarding sugar fields in 1892, were indeed prohibited.²⁶⁴ Fokkens claimed that a total of 15 million days' worth of corvée and *desa* services had been theoretically abolished as a result of his work. But the total amount of *desa* services levied, in fact, kept increasing. In 1901, an overwhelming estimated amount of 200 million days of *desa* services (versus 25 million days of corvée services) was still levied annually.²⁶⁵

Rather than setting in motion actual change, colonial investigation programs were used to legitimize and continue policies already in place. Contrary to Fokkens' intentions, a more complete understanding of the principles and practices of local corvée, actually furnished its further exploitation. Hasselman's report provided direct, welcome support to the colonial government's unwillingness to acknowledge that in order to curtail the use of services, the *desa* and its ruling elites had to be completely reformed. As such, both reports further legitimized and added to the paper-reality that the colonial government continued pretending its policies were welfare-oriented, while in practice continued exploiting Indonesia's labour reserve on an ever-increasing scale.

The head tax

The idea that services benefited local populations had been kept alive by Hasselman, and was eagerly adopted by the conservative Minister of Colonies J.H. de Waal Malefijt (in office 1909-1913). De Waal Malefijt had never been to the Indies, and only knew of the colony from parliamentary dossiers.²⁶⁶ Hence, rather than sympathizing with popular needs, he prioritized satisfying the unsatiable hunger for labour, caused by 'ethical' infra-

261 Stbl. 1906 n83.

262 Fokkens, *Eindresumé* II, part 1, 15-16. It was only regulated for *pancen* and *anggaran* services and costed between 1.50 to 7.50 guilders or a fixed amount of *padi*.

263 Ibid., II, part 1, 1-5.

264 Bloembergen, *De Geschiedenis van de Politie*, 120.

265 ANRI AS GB Besl. 826, herein: MGS 25-4-1901, DirBB to GG. 26-1-1901.

266 A.Th. van Deursen, 'Waal Malefijt, Jan Hendrik de (1852-1931)', in *Biografisch Woordenboek van Nederland*. (<http://resources.huygens.knaw.nl/bwn1880-2000/BWN/lemmata/bwn3/waalmalefijt>, consulted on 15-11-2019).

structural and irrigation projects.²⁶⁷ He believed that corvée labour served both the moral and physical resurrection of indigenous society through the local organization of the construction of irrigation networks and infrastructure, the costs of which he wanted to be borne locally, and not by the government.²⁶⁸ Such ideas kept being used to justify excessive use of corvée.

In 1914, officials C. Lulofs and E.B. Kielstra, for instance, dusted off the old argument that the peasant economy revolved around subsistence instead of making a profit, and that as such, they were more suitable for performing coerced labour, than paying using monetary taxes.²⁶⁹ In Batavia, such conservative views were “no longer appropriate in the context of current policy, nor compatible with ambitions of socio-economic evolution”, as the *Raad van Indië* had written in 1911.²⁷⁰ In 1913, the queen announced that the government hoped “to abolish the last remaining corvée duties in Java and Madura.”²⁷¹ This solid deadline was imposed by De Waal Malefijt’s successor, Th.B. Pleyte (1913-1915), an ardent ethicist who had worked in Indonesia as a lawyer and partner of Van Deventer.²⁷² In 1914, a collection of ‘unexceptional’ government corvée services (for maintenance and repairs of roads and irrigation and waterworks and collection and transport of gravel) were replaced with head taxes, and the amount of services to be maximally levied was reduced to no more than five days.²⁷³ In Java, the

267 ANRI AS GB Besl. 898, herein: Besl. 4-2-1912, ‘Het denkbeeld van opheffing van Heeren en Dessa diensten te Java’, MGS, 4-2-1902. See also: Handelingen Tweede Kamer 1905-1906, 12^e vergadering, 24-11-1905, herein: Van Deventer, 3-4; Van C.Th. van Deventer, “Het Pijnlijke Kwartier”, *De Gids* 78 (1914), 254-265; Fokkens, *De Afschaffing der Laatste Heerendiensten*, 23-29.

268 ANRI AS GB TGA 10649, herein: Besl. 17-4-1912: AS 15-7-1912, TGA 22414/12: MinKol to GG, 15-7-1912. De Waal Malefijt argued in that the construction of irrigation network raised land values to benefit of the peasants. Many of these works however were not constructed in corvée but in *desa* services. The irrigation works that were constructed in corvée services were usually only used to fertilize cash crop plantations.

269 J.C. Kielstra and C. Lulofs. “Verplichte Diensten of Geldelijke Heffingen?” *TBB* 46 (1914), 28-44.

270 ANRI AS GB TGA 10649, herein: MGS 2-2-1912 n250: RvI 16-12-1911.

271 ‘Troonrede van 16 september 1913’ (via: <http://www.troonredes.nl/troonrede-van-16-september-1913/>, consulted on 5-6-2020); Fokkens, *De Afschaffing der Laatste Heerendiensten*, 3.

272 C. Fasseur, “Pleijte, Thomas Bastiaan (1864-1926)”, in *Biografisch Woordenboek van Nederland* (via: <http://resources.huygens.knaw.nl/bwn1880-2000/lemmata/bwn1/pleijte>, consulted on 5-6-2020).

273 Stbl. 1914 n101 and 313 and 1915 n21. Initially, this included only Residencies where labour servants were defined as owners of arable land: Banten, Cirebon, Pekalongan, Semarang, Rembang and the district of Karawang in Batavia, followed a year later by Pasuruan, Kediri, Madiun, Besuki, Surabaya and Madura. Exceptions were maintained for civil servants, *desa* chiefs, military personnel, retired officials and, widows of all these persons, and people working and living on lands owned by a business. Some parts of Cirebon, Semarang and Pekalongan, where the corvée duty still was considered to rest on landholding, the head tax was levied as a surtax to the land rent. In case of emergency, the Governor-General was still allowed to levy these services when deemed necessary.

total average number of levied services per person decreased from 52 to about 10 days of work, between 1863 and 1913.²⁷⁴

In Java, after 1914, the number of people subjected to monetary taxes matched the number subjected to coerced labour. *Corvée* labourers were substituted to some extent with coolies and convicts for infrastructure projects, breeding an integrated system of *corvée* and convict labour crossing Java and the ‘Outer Territories.’²⁷⁵ However, the head tax repeated the theoretical incongruencies of the *corvée* services it replaced, and found little resonance in the experience of colonial taxpayers, many of whom considered taxes and labour services unrelated obligations. Contrary to land rent and income taxes, *corvée* was often seen as a social obligation in Java, as emphasized at the beginning of this chapter. Simultaneously, the conflict between establishing an encompassing equality of the tax burden over the whole island and levying tax in accordance with local circumstances, had never been resolved. Thus, the head tax kept reflecting the unequal distribution of the *corvée* burden, levied at different rates in different regions following local socio-economic circumstances (see table 4.1). Finally, head taxes were structurally claimed to deliver insufficient revenue to fund the works previously performed in *corvée*.

Table 4.1. Comparison of head tax rates and revenue in various Residencies in Java.²⁷⁶

Residency	1913			1914		
	Head Tax rate in guilders	Number of liable persons	Calculated Head Tax revenue in guilders	Head Tax rate in guilders	Number of liable persons	Calculated Head Tax revenue in guilders
Banten	1	125,869	125,869	2.45	125,869	308,379.45
Batavia	1.65	54,598	90086.70	2.65	54,598	144,684.70
Cirebon	0.70	304,883	213,418.10	2.20	304,883	670,742.60
Pekalongan	1.15	262,237	301,572.55	2.30	262,237	603,145.10
Semarang	0.80	430,515	344,412	2.00	430,515	861,030
Rembang	1	29,010	29,010	2.00	29,010	58,020
		Total:	1,304,368.35		Total:	2,646001.85

274 Breman, *Control of Land and Labour*, 23; Fokkens, *De Afschaffing van Heerendiensten*, 3, 9-10.
275 As such, forced labour served as punishment while punishment was also used in case of non-compliance to tax-payment or performance of labour, leading to the somewhat burlesque situation where refusal of payment of tax, but also refusal of performance of coerced labour was theoretically punishable with coerced labour which these taxes intended to replace. Reid, “The Decline of Slavery”; Reid, *To Nation by Revolution*, 56-59; Rossum, *The Carceral Colony*, 66. From roughly the 1920s onward, planters moved away from unfree labour systems because of political resistance, decreasing rubber prices and an increase in less labour-consuming rubber production at the cost of other crops. See T.M. Li, “The Price of Un/Freedom: Indonesia’s Colonial and Contemporary Plantation Labor Regimes”, *Comparative Studies in Society and History* 59:2 (2017), 245-276. 2007, 255-256. See also Breman, *Taming the Coolie Beast*, 24.
276 ANRI AS GB Besl. 1941, herein: MGS, 10-9-1913: Nota DirBB, 14-6-1913; Stbl. 1914 n314.

Director of Interior Administration S. de Graaff (in office 1910-1916, and Minister of Colonies in 1919-1925) had proposed purposefully levying head taxes to directly fund road maintenance works for which *corvée* had been abolished²⁷⁷, much to the agitation of Director of Finances F.A. Liefrinck (1909-1914), who replied that:

“in a well-organized state, taxes are levied to benefit public funds, and through these government expenses are defrayed. Determining the purposes of revenue from tax in concomitant ordinances would inevitably cause hopeless chaos in financial administration.”²⁷⁸

Clearly, the colonial state was not yet that ‘well-organized.’ Head taxes were wielded locally not as a substitute tax unrelated to former labour duties, but to directly fund the infrastructural projects formerly performed in *corvée*, as was shown by De Graaff’s successor, D. Tollenaar (1916-1919).²⁷⁹

As demonstrated by the Tax Revision Commissions of the 1920s, under the allocated burden of income and head taxes, land rents and *desa* services, inequality and poverty among Javanese peasants increased. The bargaining position of those with less or smaller land rights had become much weaker than that of wealthier villagers who eagerly lobbied for exemption or ‘bought off’ their services.²⁸⁰ By 1926, about 40% of all *corvée* labourers in the whole colony ‘bought off’ their services.²⁸¹ One member of the Committee, Achmad Djajadiningrat (1886-1960), Regent of Batavia, ascribed the height of the tax burden not to any theoretical incongruencies or problems, but simply to the excessive and inflexible fiscal demands of the treasury.²⁸² The head tax was experienced as burdensome because its rates were generally high, having been doubled in 1914, after the abolition of various services. Additionally, its rates were inflexible. This had a deeply regressive effect as it ignored fluctuations in production levels and fell indifferently on the heads of richer and the less stable incomes of poorer peasants, causing a much heavier burden upon the latter in times of hardship.²⁸³ Poorer peasants had been able to negotiate and level out the burden

277 ANRI AS GB TGA 10649, herein: MGS 16-2-1910: DirBB to GG, 13-11-1909.

278 ANRI AS GB TGA 10649, herein: MGS 16-2-1910: DirFin to GG, 4-7-1910.

279 ANRI AS GB TGA 10649, herein: MGS 31-12-1910: DirBB to GG, 7-10-1910 and MGS 21-1-1911: RvI 31-12-1910; Fokkens, *Bijdrage tot de Kennis*, II, 135-136.

280 NA MinKol 1901-1953 OV 2161, Vb. 5-8-1920 n42, herein: DepFin to GG, 8-4-1920; Welles-tein, *Het Onderzoek*, 2.

281 Differentiating from about 30% in West Sumatra to about 50% in Aceh. See ANRI AS GB MGS 5052, herein: BGS, 20-3-1928, DirBB to GG, 6-3-1928, ‘nota.’

282 NA MinKol 1901-1953 OV 2737, Vb. 6-5-1925 n26, herein: ‘Nota over het Derde rapport van de Commissie [...], commentaar op enkele bevindingen van Djajadiningrat.’

283 This has also been demonstrated by Scott in the case of Burma and Vietnam, where similar head or ‘capitation’ taxes were levied by its respective colonial states. So, “The distinctiveness of colonial taxes lay not so much in the fact that they were higher but in the nature of those taxes and the blind ability rigor with which they were imposed.” Scott, *The Moral Economy*, 93, 108, 332 (quote).

of corvée performance in various ways, but under the fixed one guilder head taxes, this was much more difficult. Head taxes imposed the same burden upon all, presuming an equality within society that simply was not there, and the Tax Revision Commission was advised to withdraw them.²⁸⁴ According to Meijer Ranneft and Huender, they were

“falsely presumed to be an income tax [...] while in fact they taxed the ability to perform coolie labour [...], determined occasionally by being family chief²⁸⁵, by workability²⁸⁶, sometimes by house ownership²⁸⁷, [...] or ownership of land.”²⁸⁸

Meijer Ranneft and Huender argued *desa* chiefs kept collecting tax on an ad-hoc base using the number of taxable persons multiplied with the tax rate as quota, ignoring those who could not pay and overtaxing those who could. Assessments, they claimed, were ‘fictitious’, arbitrary and disunified.²⁸⁹ This way, Residents kept struggling to make sense of regional socio-economic diversity without endangering the potential for unification. Within the Residency of Batavia alone, for instance, head tax rates varied from 1.10 guilders in Buitenzorg and the Kepulauan Seribu (an island group in the Bay of Jakarta), to 2.90 guilders in Batavia City.²⁹⁰ Some small areas within Batavia had never known any labour services at all, but suddenly had to pay a head tax of 2.90 guilders – a rather large increase.²⁹¹

The head tax had become a completely illogical, unsatisfactory and disorganized form of taxation, disliked by politicians, officials and the peasantry for its arbitrariness and injustice. Its base as a replacement of coerced labour had become unclear, especially among younger generations who had little experience of forced labour.²⁹²

Like the Tax Revision Committee, Meijer Ranneft and Huender advised complete withdrawal of the head tax. They proposed the introduction of a workability tax for all indigenous peoples as an alternative.²⁹³ In light of this criticism, and aligned to the improvement of land rent and company tax payment, the head tax was finally abolished in 1927, symbolizing at least on paper the end of land and labour relations as the basis for taxation in Java.²⁹⁴

284 At the cost of 12 million guilders, to be compensated by increasing excises and import levies. NA MinKol 1901-1953 OV 2737, Vb. 6-5-1925 n26, herein: ‘Hoofd Landbouw’ to DirLb, 16-1-1925, ‘Hoofd centraal kantoor statistiek to DirLb, 21-1-1925’; NA MinKol 1901-1953 OV 2817, Vb. 18-2-1926 n51, herein ‘Verbaal.’

285 In the case of Banten.

286 In the case of West-Java Madura, Bawean and Banyuwangi.

287 In the case of East Java, Pasuruan, Besuki, South Surabaya and Rembang.

288 In the case of East Java, Central Java, Kediri, and Priangan. Meijer Ranneft and Huender, *Onderzoek naar den Belastingdruk*, 63-64, quote p. 64.

289 Ibid., 65-67.

290 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n17, herein: Res. Batavia to GG, 13-9-1924.

291 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n17, herein: DirBB to GG, 21-11-1924.

292 Soebekti, *Some Facets*, 11.

293 Ibid., 70-73.

294 Stbl. 1927 n152.

4.5 THE PERPETUATION OF A SHAMEFUL INSTITUTE

While by 1930, the 'corvée' problem seemed to be concluded in Java, in the 'Outer Territories', where corvée services had been introduced at a rapid pace, the debate had just begun.²⁹⁵ In absolute terms, colonial expansion had only increased the number of services levied. In many 'Outer Territories', they related even less to local social organization; corvée was clearly a cheap way to construct and maintain colonial infrastructure. Meanwhile, both within and outside the colony, awareness of the flagrant injustice it imposed, grew apace.

In 1930, the International Labour Organization (ILO) organized the Forced Labour Convention in Geneva to discuss the worldwide banishment of forced labour and slavery, in particular labour performed by indigenous people in colonial states.²⁹⁶ At the Convention, the Dutch envoy, L. Enthoven, was burdened with the impossible task of defending the 14 million annual forced labour services still performed in Indonesia. Expecting to meet with a "world of misunderstanding and ignorance", he devised a defence strategy in preparation for the conference in 1929, together with Director of Interior Administration W.P. Hillen (in office 1925-1929) focussing on hard data. Out of the 50 colonial powers at the time, eleven still used forced labour services. As only "the Netherlands was able to present reliable figures", Hillen advised to use this fact to ward off other powers that "joined in the critique of the Netherlands in order to distract attention from themselves."²⁹⁷

However, present at in Geneva as well was Haji Agus Salim (1884-1954), a prominent Indonesian nationalist and, as *Volksraad*-member, appointed advisor to the Dutch Trade Union. He delivered an impassionate plea against the excessive use and abuse of corvée labour by the Dutch, which found more eager ears among the representatives than the unconvincing and vapid Dutch justifications of corvée labour. Agus Salim exemplified a district in Palembang, in which he claimed the total amount of unremunerated days of labour amounted to 195 per year.²⁹⁸ Though probably exaggerated, the Dutch had to admit that in Palembang and elsewhere, more

295 A series of corvée ordinances was issued in 1912, for Jambi, Tapanuli, West Sumatra, Menado, Ambon, Timor, Bangka, and Biltion. See Stbl. 1912 n119, 504-508.

296 ANRI AS GB MGS 5052, herein: BGS, 20-3-1928, DirBB to GG, 6-3-1928 and 'nota.'

297 ANRI AS GB MGS 5052, herein: BGS 22-5-1928: DirBB to L. Enthoven, 11-3-1928, 'Bestuursconferentie 1928: Buitengewesten (eerste dag)', pp. 22-39.

298 ANRI AS GB TGA 8368, herein: DirBB to Res. Palembang, 4-9-1929. He drew this example from an article published in the journal he edited, *Fadjar Asia*, written by a certain Hambali bin Haji Ahjat: *Fadjar Asia*, 6-7-1929. See also S. Salam, *Hadji Agus Salim: Hidup dan Perjuangannya* (Djakarta: Djajamurni, 1961), 63.

services were levied than legally allowed.²⁹⁹ Moreover, the use of forced corvée labour had become in itself problematic and internationally frowned upon. The British, who had a permanent envoy at the Geneva Labour Office, pursued “full abolition of all forms of forced labour”, but the Dutch claimed that curtailing corvée labour would impair the economic development of Indonesia. Van Enthoven was ordered to negotiate a set of agreements “not too onerous” to allow the continuation of colonial infrastructural projects.³⁰⁰ He bargained for the allowance of corvée labour only in those regions where there was an acclaimed lack of free labour (which covered almost all of Indonesia). He presented corvée as an alternative to taxation, and argued how through ‘local negotiated settlements’ (*lokale onderhandse regelingen*) people could voluntarily opt between performing labour and paying tax.³⁰¹ Ultimately, the Dutch and the French (as systematic as the Dutch in their use of forced labour in their colonies in Africa) did not come to an agreement, and refused to sign the ILO’s final treaty.³⁰² But the Labour Convention did provide another wake-up call, forcing the Dutch to face the facts. Across the archipelago services were levied, from men, women and children and under poor circumstances.³⁰³ In North Sulawesi in 1925, for instance, women were

299 It appeared that Hambali calculated the number of days of performed corvée labour by adding the number of days of work averagely required to maintain roads to the total sum of ‘bought off’ services, thereby doubling the total amount of services actually levied. According to the *controleur* of the district about which Hambali had made his claims, Salim had felt prey to Hambali’s “sensationalism” which abetted the “lowly developed and limitedly educated population.” The *Controleur* assured only 24 days of labour were levied annually, exchangeable for a buy-off sum of 15 guilders per year. The Resident of Palembang added that 65% of the 190,950 corvée labourers bought off their services. However, these 24 days of corvée were only a share in an additional variety of ‘municipal’ and ‘adat services’ levied “in accordance to *adat*” without the government’s intervention, totalling in the most extreme case a whopping 107 days of unpaid, coerced labour. Only 30 of these days were levied with the government’s approval. ANRI AS GB TGA 8368, herein: *Controleur Ogan Ilir to Ass-Res Palembang Benedenlanden*, 15-12-1929, *Controleur Maroe Doea to Ass-Res Palembang*, 4-4-1930: *Bijlage III [...] Afschrift Proces-verbaal, Hambali bin Hadji Ahjat, Res. Palembang to DirBB*, 23-4-1930, *DirBB to GG*, 5-6-1930 and *DirBB to GG*, 5-6-1930; *Sajoer Maintjat*, no 7, 1-4-1926, pp. 1-2 (in: IPO, 15-1-1926, p. 2).

300 ANRI AS GB MGS 5052, herein: BGS 22-8-1928: ‘Bestuursconferentie 1928: Buitengewesten (eerste dag)’, pp. 22-39.

301 ANRI AS GB TGA 9331, herein: BGS 9-1-1934 / BGS 18-12-1933: ‘Notulen vergadering’ RvI 25-11-1933.

302 B.J. Haga, “De Behandeling van den Gedwongen Arbeid te Genève en de Geschiktheid van de Internationale Arbeidsorganisatie voor Koloniale Arbeidsvraagstukken”, *Koloniale Studiën* 14:2 (1930), 213–251: 213; Frankema and Van Waijenburg, “Metropolitan Blueprints”, 391.

303 In Java and Madura in the twentieth century women and children, before considered participants in domestic peasant production schemes, came to be required to perform specific specialised forced labour services, such as assisting in the households of rulers or performing dances at court performances. See De Jonge, “Taxes and Labour Services”, 75; A.S. Kartodirdjo, *Protest Movements in Rural Java: A Study of Agrarian Unrest in the 19th and Early 20th Centuries* (Singapore: Oxford University Press, 1973), 28.

forced to work on the construction of 'Gorontalo road' under "cruel circumstances" as an inspector reported. Men were reluctant to perform *corvée* and had their wives "answer the door" when they were to be collected by village authorities, who would promptly arrest these wives to enforce the men's cooperation.³⁰⁴

Forcing people to perform their services in the 'Outer Islands' was often more difficult than in Java. Many people were unable or refused to offer a full disclosure of their incomes, as indigenous officials could not, or refused to prove, who could pay and who could not. Hence, determining who could not, or did not want to pay or perform services was virtually impossible for the European government. Alleged low levels of monetization and tax evasion in some regions impeded a structural revenue flow, and many *controleurs* found continuing the use of forced labour administratively much easier than levying monetary taxes.³⁰⁵ In 1933, for instance, the Assistant Resident of Makassar, C.H. ter Laag (in office 1932-1936), noticed that many people preferred performance of labour over payment of head tax³⁰⁶ and concluded that *corvée* performance occurred 'voluntarily.' This enabled him to fulfil the large labour requirements with *corvée*, ignore "constitutional objections" against its use and prevent "available labour resources from remaining unused."³⁰⁷ This demonstrates how detached the ambitions of Batavia, The Hague and Geneva were from the practical realities faced by (Assistant)-Residents, even in the 1930s.

This did not prevent the government from engaging in another series of experiments in the mid-1930s in Cirebon, Priangan and Banten. This experiment involved using peasants unable to pay their land rent to perform labour instead. Every day, the assistant-*wedana* rallied those with tax debts for labour performance, paid at rate of 20 cents per day, fourteen cents of which were deducted as tax debt. The remaining six cent was paid in rice, so that all cash flowed to the government, while the tax was technically paid in labour. This way a fictional wage was established through which the tax debt could be hived off, while in practice, the taxable person still performed the same kind of labour as under the *corvée* labour system.³⁰⁸ An enthralled Governor of West-Java concluded that the experiment was a success.³⁰⁹

304 ANRI DepBB 585, herein: DepBB, 18-1-1927, Register No. BG 16/1/1, DepBB, 15-2-1926: 'Rapport BB (model 144) over Tevredenheidsbetuiging Ass-Res F. Greven en Controleur B. de Jong van GG over gereedkomen Gorontalo weg.'

305 ANRI AS GB TGA 9331, herein: BGS 4-7-1934: Dir BB to GG, 18-6-1934.

306 ANRI AS GB TGA 9331, herein: BGS 2-11-1933: Ass-Res Makassar to Gov. Celebes, 16-3-1933.

307 ANRI AS GB TGA 9331, herein: BGS 2-11-1933: DirBB to Gov Celebes, 19-5-1933.

308 It was mostly "thanks to the efforts of the local assistant-*wedana*", the Resident of Cirebon reported, that "the scheme was successful." ANRI AS GB TGA 9331, herein: BGS 30-5-1934: 'Resume besprekingen' 23-11-1933, DepBB, BGS, 2-7-1936: DirBB to GG, 15-1-1936: 'Verslag Resident Cirebon, landrente-inning middel arbeidsprestatie in onderdistrict Ggegesik van het district Ardjawinangoen over de maanden Februari tot en met April 1935.'

309 ANRI AS GB TGA 9331, herein: BGS 30-5-1934: Gov. West Java to GG, 17-7-1935.

For the 'Outer Territories' a 'workability tax' was drafted, designed to be paid as a surtax in the unified income tax by all "road users" including Europeans and 'Foreign Orientals'.³¹⁰ By implementing the old and outdated principles and exemptions of *corvée*, this tax no longer differentiated between classes and ethnicities.³¹¹ Indeed, around 1929, of the 41 million people in the 'Outer Territories' only about 8 million were liable for *corvée*. Of those, about half bought off their services leaving a mere 4 million people, or less than 10% of the population, carrying the burden of road maintenance.³¹² The workability tax was eventually implemented in South Sulawesi and a number of other 'Outer Territories'.³¹³ It was presented as a permanent solution to the perpetual lack of monetization as it urged 'road-users' to earn cash, as a credible alternative to the head taxes that, inevitably, kept referring back to the misunderstood principles and old practices of *corvée* liability.³¹⁴ Many conservative local officials worried about the potential unrest caused by confusion among taxpayers over changed principles of old *corvée* liability and the new road taxes. As an alternative to *corvée*, Director of Interior Administration A. Mühlendorf (1933-1936) admitted, the road tax failed to bridge various local principles for taxation³¹⁵, but these were overruled by the impervious ambition of the "gradual diminishment" of *corvée* labour.³¹⁶

Through such cunning artifices, officials attempted to manage the high ambitions imposed from above, while in practice they kept using the labour power of the colonized subjects coercively. Whether as punishment, voluntarily or following patterns of negotiation, coerced labour remained an attractive alternative to tax payment across the archipelago, to both the people and civil servants.³¹⁷ In many districts the value of labour and time was simply lower than that of money. As the people sought to minimize the impact of the state's claims on their existence, and as they often found

310 NA MinKol 1901-1953 Vb. 2752, 9-7-1925 n20, herein: 'Nota van Toelichting', DirFin to GG, 22-5-1923, DirBB to GG, 29-6-1923, DirBB to GG, 4-9-1922: 'Conceptordonnantie.'

311 ANRI DepBB 586, herein: Dep BB 'Vragenlijst nopens gedwongen arbeid opgesteld door het Internationaal Arbeidsbureau', 15-3-1929 and 'Reactie DirFin' (undated); DepBB 587, herein: DirBB to GG, 22-6-1929; RvBh to GG, 30-11-1929 and 'Dienstnota' DirBB to AS, 9-7-1929.

312 About half of the people in directly governed areas and a quarter in self-governing regions 'bought-off.' See ANRI DepBB 586, herein: BB, 18-1-1929: 'Statistiekkaart.'

313 ANRI DepBB 588: DirBB to GG, 22-6-1929.

314 ANRI DepBB 586, herein: 'Reactie DirFin' (undated).

315 ANRI DepBB 587, herein: 'Dienstnota' DirBB to AS, 9-7-1929: 'Bijlage, Nota afdeling bestuurszaken der buitengewesten over afschaffing herendiensten, nav. BB conferentie. Stuk door hoofd der afdeling bestuurszaken, W.G. Hamerster', Weltevreden, 19-6-1929.

316 As had been once more emphasized in the youngest State Regulation ("Wet op de Indische Staatsinrichting" 1925, art. 46).

317 ANRI AS GB TGA 9331, herein: BGS 4-7-1934: Nota to HGB: Mogelijkheid van voldoening belasting door arbeid' and DirBB to GG, 18-6-1934. Use of convict labour for instance, as shown by Van Rossum, increased during the downscaling of use of *corvée* labour. Van Rossum, *The Carceral Colony*.

that performing labour was more convenient than searching for money, it should be of little surprise that without the structural development of an integrally wage-based and industrialized economy, *corvée* labour was perpetuated in the 'Outer Territories' throughout colonial times.

CONCLUSION

Colonial tax policy in Java was seriously impacted by changes of the modern colonial era. As in Ambon, attempts to monetize Java's assorted labour services required the full reinvention of the political constitution of village society. The unwillingness of the colonial government to face this challenging prospect, and its resultant, continuous reliance on existing orders of *desa* elites, explains much of the perpetuation of *corvée* labour. Colonial projects, attempting to understand its various underlying principles and uses, showed that *corvée* labour in Java was virtually impossibly codified within one overarching system. The vague borders between taxation, personal exchange, obligatory labour and village and household duties created a grey area of labour performance motivated by aristocratic greed, the labour demand of the government, the urge to exchange and redistribute capital, land and labour and social mechanisms of reciprocity to insure against the insecurities of rural life. This variation in labour services and the ways in which they were recognized, as exemplified by Heijting in the introduction of this chapter, conveniently suited the ever-expanding labour demand following colonial welfare policy of the early 1900s. Coerced labour remained an irresistibly cheap and convenient form of labour supply, to both the state and its indirect rulers.

Ideologically, after 1860, *corvée* services came to be seen as a maleficent product of colonial exploitation, preyed on by nineteenth century colonial-capitalist monopolism in cooperation with 'despotic' indigenous rulers for purposes of personal profit and benefit. To ethical colonial officials like Fokkens, they were the epitome of outdated serfdom and social stagnation. Subsequently, transforming *corvée* into direct monetary taxes became one of the most prominent colonial bandwagons, in the attempt to induce social change in popular organization and behaviour, and to prime peasants for a more independent role in the reformed colonial political economy of the twentieth century.

This motivated various investigations into Java's previously obfuscated principles of land rights and concomitant labour duties. This chapter exemplified the investigations of Fokkens and Hasselman, demonstrating how Dutch officials interpreted Java's social organization of labour precisely in the terms that fitted their needs and ambitions. Instead of describing, these investigations shaped, codified and generalized land rights and tax liability, supportive of the colonial liberal order and geared towards monetization of *corvée*, fiscal unification, large-scale socio-economic equity and monetization. The investigations reveal much about how colonial knowl-

edge production worked. They display a constant tension between the government's eagerness to reform and its fear for the consequences of such reform. The sacred principle of preserving and rooting *corvée* services in supposedly local *adat* principles conflicted with the persistent fervour of the government to equalize, unify and reform, and the capacity of local officials to influence indigenous *desa* administrations. This is symptomatic of the paradox between colonial policies of interference, change and governance versus practices of standoffishness and pragmatism, as expressed within and between various levels of the colonial administration. To unify *corvée* labour and head taxes was to ignore local *adat*, to adhere to local *adat* was to maintain differences.

Thus, the centralized *corvée* regime was a colonial farce that presumed a kind of equity that did not exist in Java. In Java's peasant society, specific services were performed by specific people. Wealthy, landed peasants bore a heavier brunt which they delegated to larger groups of less wealthy peasants. The Dutch, who did not want to allow for such social differences, ignored social fragmentation, thereby frequently only succeeding in expanding the number of taxpayers and the tax burden imposed upon these. By embedding head taxes based on the same wrongful principles as colonial *corvée* labour, the Dutch repeated existing problems. In many cases the head tax was levied on top of, rather than instead of *corvée* labour. Theoretically, peasants in Java and the 'Outer Islands' should have witnessed a decrease in the maximum amount of coerced services they were obligated to perform and its burden more equally spread. In the reality, the government's influence over *corvée* labour and taxation simply stopped at the point it was rendered to the village administration. Colonial reform programs were ignored, or only adhered to upon inspection, while increasingly powerful and corrupted *desa* chiefs, who fulfilled the dirty work of empire, used the state's absence to exploit *corvée* performance to their own advantage. Either by negotiating with peasants or by extorting them outrightly, they continued 'illegally' using *corvée* labour. Hence, promises of the full abolition of coerced labour, welfare increase and unification of the fiscal system and burden, remained stranded in the reports, pamphlets and the archives of ethical officials.



Map 5.1. West Sumatra.

Districts:

1. Lubuk Sikaping	4. Batipuh and Pariaman	7. Padang
2. Limapuluh Kota	5. Tanah Datar	8. Painan
3. Agam	6. Solok	9. Kerinci

* Current day Batusangkar

** Current day Bukittinggi

Property rights and conflict in West Sumatra,
c. 1840-1930

In April 1900, two Sumatran merchants named Mohammed Yusuf and Mohammed Tahir, living in Padang, West Sumatra, requested exemption from the performance of *corvée* services in return for payment of tax. A year earlier, a group of Chinese merchants had successfully protested against their heavy *corvée* burden, and Yusuf and Tahir hoped to reach an agreement as well.¹ But buying-off was not yet made customary in West Sumatra. In fact, although equalisation and monetization of the fiscal regime were theoretically prioritized in Dutch colonial policies, levying of monetary taxes was anxiously avoided, and the requests of Mohammed Yusuf and Mohammed Tahir were denied.² It would take eight more years before the government endeavoured to impose direct monetary taxes in West Sumatra. This signified a similar lingering, unwieldiness of fiscal transformative policies as in Java and Ambon, and as in the case of this chapter, infused with even more complex concerns related to *adat* society, that deserve a closer study.

This chapter is about the role of women and their families in the tax payment system in West Sumatra. As in Java and Ambon, these families were subjected to a cultivation system of monopolized trade and coerced labour services. The Minangkabau, the ethnic group native to the highlands of West Sumatra, and their highly various *adat* societies, were organized around familial possessions inherited through the female line. This suited the colonial use of communal labour and principles of forced cultivation, but clashed with many of the expectations of later colonial statesmen wishing to impose individual monetary taxes and posed a challenging puzzle, which they never really solved. Dutch officials experienced Minangkabau *adat* society as a bad fit with their ambitions to reshape society along the patterns of their conflicting principles of direct, governmental taxes and indirect rule. Obsessed with their policy of appointing a single, central male figure as indirect ruler to govern specific social groups and wield authority over politics and property, the principle of female inheritance unsettled their concepts of male taxability. In the 1880s, when the coffee cultivation system started to collapse, making West Sumatra among the costliest provinces of

-
- 1 This group of merchants also protested against the indirect (pig slaughter and dice game) taxes they paid; these funded more than half of Padang's public works at the time. For the case of Mohammed Yusuf and Mohammed Tahir, see: ANRI AS GB Besl. 737, herein: Besl. 3-4-1900, Besl. 9-8-1899, GovSWK to GG, 20-5-1899. For the Chinese protests, see: ANRI AS GB MGS 4299, herein: MGS 24-9-1904 n6, GovSWK to DirBB, 16-5-1902, MGS 24-9-1904 n6: 'Petitie Chinezen' to GG, 26-8-1899, GovSWK to DirBB, 30-1-1901
 - 2 ANRI AS GB Besl. 737, herein: Besl. 3-4-1900.

the empire, the urge for reform intensified, plunging colonial bureaucracy into a similar deluge of reports, advices and lingering theoretical debates, as we have already seen in Java. Driven by zealous ambitions for reform but infused with constant epistemic anxiety, none of the seemingly sound tax policy proposals allowed for much accommodation with the intricacies of Minangkabau society. Colossal colonial clumsiness in introducing taxes that heavily infringed upon the fabric of *adat* society, ultimately caused a large-scale rebellion in 1908.

While present day literature on the history of West Sumatra under Dutch colonial rule has shown a keen interest in the socio-political influence of colonialism on the shifting patterns of legal, political and the socio-economic organization of the Minangkabau, this colonial fixation on male taxability and authority has never really been questioned. T. Day discusses relations between families and states in Southeast Asia at large. He critically observes how encompassing issues of gender transcend “Eurocentric and reified concepts of the state and draw closer to Southeast Asian political practices and power relations”, and argues that “families and family values served to bind people together to become historical agents” of states, while families “simultaneously played a disorderly, rather than an ordering role in premodern Southeast Asian history.”³ In nineteenth-century West Sumatra, we shall see how families and family values held much agency in matters of property holding and taxation. This encumbered the fusion or integration of state and society, as envisioned by the colonial government, and adds to our historiographical understanding of the tensions in the colonization process of West Sumatra. It shows that apart from constant conflict between Western colonialism, radical Islam, and *adat*-society⁴, upheavals such as the 1908 anti-tax rebellion or the communist uprisings of 1926 were also responses to the more specific, ill-considered infringements of puzzled Dutch colonial officials on the fabric of *adat* society itself, in attempts to extract fiscal surplus and disentangle the complexities of the indigenous society.⁵

3 Day argues that “the dynamic rise of families and the competition between them” also “acted to undermine and unbind structures which historians of Southeast Asia have usually associated with the existence of orderly states.” T. Day, “Ties That (Un)Bind: Families and States in Premodern Southeast Asia”, *The Journal of Asian Studies* 55:2 (1996), 384-409: 384-409, 385-386, 404.

4 J. Hadler argues it were in fact tensions between European rule and ‘radical Islam’ that caused the integral upheaval of *adat* society. J. Hadler, *Muslims and Matriarchs: Cultural Resilience in Indonesia Through Jihad and Colonialism* (Ithaca: Cornell University Press, 2008), 88-89, 111, 155.

5 J.S. Kahn, *Constituting the Minangkabau: Peasants, Culture and Modernity in Colonial Indonesia* (Providence: Berg, 1993), 31-32 and E.E. Graves, *The Minangkabau Response to Dutch Colonial Rule in the Nineteenth Century* (Ithaca: Cornell University Modern Indonesia Project, 1981), 50-76, esp. 51-55.

Section one addresses the social organization of Minangkabau, and section two, the Dutch colonization process and the imposition of forced coffee cultivation. Section three investigates the Dutch understanding of Minangkabau society, the lengthy colonial debates about taxability, and how the imposition of monetary taxes led to the revolt of 1908. The fourth section addresses continued colonial resilience, and tensions in the period after the revolt.

5.1 PRINCIPLES OF MINANGKABAU SOCIAL ORGANIZATION

Geographic orientation has a strong place in Minangkabau culture and history. West Sumatra's mountainous interiors were characterized by fertile volcanic rice plains surrounded by steep hills. These formed the *darat*, the traditional heartlands of the Minangkabau realm, as distinct from the *rantau*, the culturally mixed frontiers around and beyond. This chapter predominantly analyses these *sawah*-rich plateaus of the *darat* or 'Padang Highlands' (as the Dutch referred to them on their maps), where older forms of *adat* lifestyles were more strongly felt than in the coastal 'Padang Lowlands', where smaller rice harvests prompted entrepreneurship, trade, migration and exchange.⁶ Moreover, only the highlands were suitable for (coerced) coffee plantation. This created a distinct division in the fiscal burden between the highlands where people were subjected to coerced coffee services, and the lowlands, where people were not. This chasm obsessed Dutch policy makers for decades.

The basic territorially polities in West Sumatra were *nagari*. Several *nagari* formed loosely structured *adat* federations called *lareh* or *laras*.⁷ As in Ambon and Java, *nagari* came to be treated as villages by the colonial government. They were the basic socio-political units for administration and institutionalized delivery of forced produced coffee and performance of *serayo*, local communal labour transformed by the Dutch into corvée labour.⁸ In West Sumatra, *nagari* were associations of one or more *suku*⁹, matrilineal 'lineage groups' or clans of a presumed common foremother, led

6 Graves, *The Minangkabau Response*, 4-5.

7 F. and K. Von Benda-Beckmann, *Political and Legal Transformations of an Indonesian Polity: The Nagari from Colonisation to Decentralisation* (Cambridge: Cambridge University Press, 2013), 42. These villages may have been of similar organization and functioning as the village republics in Ambon (see Chapter 4). See F. and K. Von Benda-Beckmann, "Property, Politics, and Conflict: Ambon and Minangkabau Compared", *Law and Society Review* 28:3 (1994), 589-607.

8 Kahn, *Constituting the Minangkabau*, 164-165.

9 Not all settlements had *nagari* status, which required a set of specific conditions only met after a long process of *suku* settlement and integration. Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 48.

by a *penghulu suku*¹⁰ who administrated and approved of all social occurrences within the *suku*, according to *adat* (marriage, death, birth, etc.), and communicated with surrounding *penghulu* to maintain inter-*nagari* order.¹¹ *Suku* were subdivided into (sub-)lineages, *buah gadang* and *kaum*¹², also descending from a presumed common foremother. These lineages were divided into *rumah*, house(hold)s (also known as *sebuah perut*), the smallest units consisting of a mother with her daughters and their children, living in a traditional long-house, the *rumah gadang*. While women grew up and continued to live in their *rumah gadang* after marriage, men moved out when reaching adolescence. They would subsequently take their meals in their maternal houses, but sleep in *surau*, religious boarding schools that also functioned as dormitories.¹³ After marriage, men would enjoy dinner and spend the night in their wives' *rumah gadang*, but during daylight they were not expected to enter the house. Instead, they inhabited the *rumah gadang* and worked the lands belonging to their mothers and sisters, as even after marriage they shared in the property and held social authority in their maternal families.¹⁴

That does not mean that men held no responsibility towards their wives' lineages or households, to which they were expected to contribute, by for instance, supporting the education of their children.¹⁵ They just had no property or political rights in their wives' houses. Authority over men's children was in hands of their wives' eldest brother, who functioned as *mamak kepala waris*, the guardian of the *kaum* and representatives of lineages

10 Note that the meaning of *penghulu* in West Sumatra differs from Java. In Java, *penghulu* were Islamic scholars (*ulama*), sometimes appointed by the government in the administration of the Regents as religious officials or advisors.

11 These *suku* can be traced back to two models or 'matrilineages' of specific political organization and succession that shared the same *adat*. The legend goes that the first four *suku*, *Bodi*, *Caniago*, *Koto* and *Pilang* were the original fragmented exogamous units of the Minangkabau. These split into two sections or moieties, basing the two major overarching *adat* systems, and had developed into 100 differently named *suku* by the late eighteenth century. In the case of *Kota-Pilang* every *suku* was headed by a chief called *penghulu suku* who inherited the title, while *Bodi-Cianago* had a more egalitarian and democratic organization in which *penghulu suku* were (s)electd. Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 41-42; E.M. Loeb, *Sumatra: Its History and People* (Kuala Lumpur: Oxford University Press, 1972), 102-105.

12 *Kaum* became the standard term used by the Dutch to indicate lineages and their *pusaka* property. Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 69, 77.

13 Graves, *The Minangkabau Response*, 6. *Surau* may be compared to the *pensantren* in Java, it's religious leaders (*ulama*) to the *kyai* (see chapter 5).

14 F. and K. Von Benda-Beckmann, *Property in Social Continuity: Continuity and Change in the Maintenance of Property Relationships Through Time in Minangkabau, West Sumatra* (The Hague: M. Nijhoff, 1979), 108-110.

15 Van Fraassen, *Sociografie van de Minangkabause Samenleving*, 6-7; See also V.E. Korn, "De Vrouwelijke Mama in de Minangkabause Familie", *BKI* 100 (1941), 301-338.

to the outside world.¹⁶ Before marriage, some men would leave the *darat* for the *rantau*, to acquire knowledge and wealth. This practice, called *merantau* (to go abroad), was an important feature in Minangkabau society. Some men were fortunate and returned wealthy, able to marry a Minangkabau wife, some never came back at all, and married abroad.¹⁷ *Merantau* helped in ameliorating poverty, prevented the build-up of social pressures and provided extra income for the families, as some of the incomes of 'merantauing' men were channelled back home.¹⁸

Property and inheritance

Every lineage had the rights to a number of rice fields.¹⁹ These were the most important part of the *harta pusaka*, the lineage's shared properties and perquisites representing power, prestige or social positions, also including the *rumah gadang*, jewellery, family artefacts and rights to the *penghulu* title or other *adat* positions.²⁰ Rights (*hak*) to the *harta pusaka* were inherited in the female line and inalienable, in order to provide constant social security to women and their families.²¹ Together, the lineages and their *pusaka* were treated as an entity. When lineages became too large, the *harta pusaka* were split up and divided among the new lineages under newly appointed family leaders.²² All lineage members had to guard and maintain the *pusaka* lands. Men were also expected to reclaim new lands which they initially

16 In colonial archives, the sub-lineages (or *kaum*) are treated as a family and the *mamak kepala waris* as family chiefs, but this is not unambiguous. In 1930 the colonial government counted about 12,000 *mamak kepala waris*. They were usually the eldest men who could claim direct descent from their family's ancestral female and who bore responsibility for their families' wellbeing and property. Occasionally the *mamak kepala waris* were women, in case they were considered the most competent and knowledgeable person concerning familial lands and land rights. In some *nagari* the *mamak kepala waris* (as chief of the *buah gadang*) had a *penghulu* title. See E. Postel-Coster, *Het Omheinde Kweekbed: Machtsverhoudingen in de Minangkabause Familieroman* (Delft: Eburon, 1985), 35; Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 61-72 and *Political and Legal Transformations*, 42.

17 Graves, *The Minangkabau Response*, 19.

18 *Ibid.*, 19-21.

19 These use rights were owned by all members of the *kaum*, and indivisible. No individual could express his or her own ownership (*hak milik*) over any of the *harta pusaka*. Use rights to *harta pusaka* were called *ganggam bantuek*. See Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 162-164.

20 Graves, *The Minangkabau Response*, 6; Van Fraassen, *Sociografie van de Minangkabause Samenleving*, 9-10. Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 148-149, 165-167. The *penghulu* title was usually inherited as part of *harta pusaka* but could also be awarded through a process of (s)election.

21 Graves, *The Minangkabau Response*, 6.

22 Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 77.

controlled themselves after gaining their family's consent.²³ This type of property was known as *harta pencarian*, which included all forms of personal wealth acquired during one's lifetime, by individual efforts. However, *harta pencarian* would become *harta pusaka* upon the death of the 'owner'.²⁴ By acquiring *harta pencarian*, men ensured their lineages of the prospect of additional *harta pusaka* after their passing.²⁵ Both *harta pusaka* and *harta pencarian* were held within the *ulayat*, the territory over which the *nagari* (or a clan association) held rights.²⁶

Use of rights of *harta pusaka* were vested in women and guarded by the *mamak kepala waris* who managed and maintained consensus and observed *adat* in matters of *pusaka* administration and inheritance, under supervision of the *penghulu*.²⁷ Death or the demise of the eldest mother, birth and marriage and divorce, had a deep impact on shifts in *pusaka* usufruct rights and the division and redistribution of *harta pusaka*. This was a rather complicated matter, arranged through specific *adat* that varied among different *nagari*, though every woman knew which lands belonged to her lineage and which did not.²⁸ In practice, the *penghulu* sometimes determined how lands were used and owned by whom. Village taxes, such as *isi adat* and *uang adat* were collected by the *penghulu* and, up to 1914, deposited in the *nagari* treasury.²⁹

To twentieth century Dutch officials, this complex of matrilineal inherited rights to lineage property, as constituents of a socio-economic organization, was particularly hard to grasp. Not only was it subject to continuous change and reinterpretation, it also lacked any ingredients of individual ownership and responsibility, into which individual forms of taxation could be tied. Thus, like Ambon and Java, West Sumatra was subjected to a system of coerced cultivation and indirect rule.

23 The *penghulu* had to formally approve the man's ownership of the land to ensure balance of ownership among lineages, but always under consultation and negotiation with the involved families. Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 151. This reminds of the division between *sawah pusaka* and *sawah yasa* as encountered in various places in Java, the difference being that in Minangkabau culture the continuation of ownership of land within a given lineage was essential to lineage's survival, while Javanese peasant households were a bit more mobile and dynamic.

24 Ibid., 149; Graves, *The Minangkabau Response*, 8.

25 One colonial author even described *harta pencarian* as *harta pusaka* in "chrysalis state": G.D. Willinck, *Het Rechtsleven bij de Minangkabausche Maleiërs* (Leiden: Brill, 1909), 584.

26 T.A.L. Kroesen, "Het Grondbezit ter Sumatra's Westkust", *TvNI* 4:3 (1874), 1-28 (quoted in: Kahn, *Constituting the Minangkabau*, 162).

27 Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 164.

28 Ibid., 139-215.

29 Kahn, *Constituting the Minangkabau*, 164.

5.2 COLONIAL CONQUEST AND COERCED CULTIVATION

Precolonial West Sumatra knew no powerful centralized authority or political structure above the *nagari*. The old Kingdom of Minangkabau, Pagaruyung, was a “collective name for a multitude of independent petty states”³⁰, the king permanently invisible, using language and representation, rather than presence and interference, to express his power.³¹ While in Java, harmony within the state was believed to arrive from a general faith in the supreme ruler at the centre, in West Sumatra welfare depended on the synthesis and congruence amongst its components, the *nagari*. Many colonial authors considered this obstructive to colonial authority.³² Every *nagari* had its own *adat* council (*balai*) of *penghulu*, with which the Dutch had to conduct business. This high degree of local independence was reflected in the political elaboration of lineage administration: for every decision, the *mamak kepala waris* had to reach consensus among the lineage members.³³ Additionally, all major decisions in the *nagari* had to be reached unanimously, by reason and debate, in village meetings (*rapat*) led by the *penghulu*.³⁴ Only when consensus (*mupakat* or *mufakat*) was reached, could action be taken.³⁵ Although initially it seemed as if preserving this ‘independence’ and ‘democracy’ was at the core of colonial policies in West Sumatra, it would not withstand the pressure of forced coffee production.

The contest for West Sumatra

Full Dutch colonization of West Sumatra commenced in the 1820s, when Dutch troops intervened in the *Padri*-war, a conflict between old *adat* elites and the so-called *Padri*-movement that consisted of radical Islamic reformists who had been raging against traditional Minangkabau culture and what they considered social anarchy (most notably alcohol consumption and cock

30 Graves, *The Minangkabau Response*, 18. See also Loeb, *Sumatra*, 98-99.

31 Drakard, *A Kingdom of Words*, 16-18, 108-109, 264-267.

32 See for example B.J.O. Schrieke, “Het Probleem der Bestuursorganisatie ter Sumatra’s Westkust” *Koloniale Studiën: Tijdschrift van de Vereeniging voor Studie van Koloniaal-Maatschappelijke Vraagstukken* 11 (1927), 57-106: 62-64.

33 Postel-Coster, *Het Omheinde Kweekbed*, 7-18, 34-38; Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 155-157.

34 Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 81.

35 This was similar in the later land rent system in Java, see Soebekti, *Some Facets*, 16.

fighting) and impure behaviour, as opposed to 'true' Islamic teachings.³⁶ The Dutch, who had established a trading outpost in Padang in the seventeenth century, interpreted the growing influence of the *Padri* movement, which was furnished by rapid socio-economic change, as a considerable threat to their presence in Sumatra.³⁷ In 1821, after sending troops to support the *penghulu* against the radical Islamic teachers (*tuanku*) of the *Padri* movement³⁸, the Dutch were successfully resisted by the heroized *Padri* leader Tuanku Imam Bonjol. In 1833 a truce was agreed and codified as the *Plakkaat Panjang* (long proclamation) which declared, amongst other things, that "no direct tax would ever be levied in West Sumatra."³⁹ Therefore it bore significance for the eventual introduction of direct taxes in 1908 (see below). However, the fighting continued as both parties believed the truce was being ignored and in 1837, Tuanku Imam Bonjol was defeated and exiled.⁴⁰ During the *Padri*-war, the Dutch established deep ties with the *adat* chiefs of the *nagari* – marking the beginning of Dutch incorporation of the West Sumatran highlands into their colony.

Another 'cultuurstelsel'

Because the Dutch considered West Sumatra a disunited agglomeration of mutually distrustful *nagari* engaged in "manifold quarrels and wars", they delegated many aspects of local governance and economic organization to their new allies of the *adat*-elite, shielding it against 'radical religious elements' and 'disorder.'⁴¹ The administration was funded with export duties and *pasar* taxes levied over free coffee production which was hoped to help in "channelling the fruits of indigenous labour to Dutch

36 These *Padri* were hajji's returning from Mecca where they had been influenced by the conservative reformist *Wahhabi* movement. See C. Dobbin, "Tuanku Iman Bondjol (1772-1864)", *Indonesia* 13 (1972), 5-35: 5-10; G. Teitler, *Het Einde van de Padrie-Oorlog: Het Beleg en de Vermeestering van Bonjol 1834-1837. Een Bronnenpublicatie* (Amsterdam: De Bataafsche Leeuw, 2004), 11-12; J. Hadler, "A Historiography of Violence and the Secular State in Indonesia: Tuanku Imam Bondjol and the Uses of History", *Journal of Asian Studies* 67:3 (2008), 971-1010: 972-977-979; Laffan, "The Tangled Roots", 399-400. M.F. Laffan, *The Makings of Indonesian Islam: Orientalism and the Narration of a Sufi Past* (Princeton: Princeton University Press, 2011), 91-92.

37 C. Dobbin, "Economic Change in Minangkabau as a Factor in the Rise of the Padri Movement, 1784-1830", *Indonesia* 23 (1977), 1-38.

38 Graves, *The Minangkabau Response*, 22-25.

39 Teitler, *Het Einde van de Padrie-Oorlog*, 11-12; Dobbin, "Tuanku Iman Bondjol", 9-10, 12. See for the full tekst of the *Plakkaat*: H.J.J.L. de Stuers, *De Vestiging en Uitbreiding der Nederlanders ter Westkust van Sumatra* (Amsterdam: Van Kampen, 1849), Vol II. The relevant parts are also quoted in T. Abdullah, "The Making of a Schakel Society: the Minangkabau Region in the Late 19th Century", *Madjalah Ilmu-Ilmu Sastra Indonesia* 6:3 (1976), 13-29: 15.

40 Teitler, *Het Einde van de Padrie-Oorlog*, 16-19; Hadler, "A Historiography of Violence", 985-987. See also C. Dobbin, *Islamic Revivalism in a Changing Peasant Economy: Central Sumatra, 1784-1847* (London: Curzon Press, 1983).

41 Schrieke, "Het Problem der Bestuursorganisatie", 62-63; Hadler, "A Historiography of Violence", 987.

warehouses."⁴² However, the Minangkabau were unwilling to pay these taxes. Coffee, meanwhile, was 'smuggled' via eastern routes to Singapore to avoid duties levied in Padang.⁴³ A plunge in coffee prices in the 1840s and an impending fiscal crisis, ultimately moved the Dutch to impose a full-fledged monopolized cultivation system, which in all its aspects is reminiscent of the repressive cultivation systems in Java and Ambon.⁴⁴

As in Ambon and Java, specific *adat* chiefs and orders were elevated into paramount indirect rulers. *Adat* chiefs who had helped win the *Padri*-war were appointed as '*nagari* chiefs.' The *nagari* were centralized as territorial units, and regrouped into overarching sub-districts (*afdelingen*), named *laras* (after the precolonial overarching *adat* federations) under chieftainship of a *tuanku laras* (*laras* chief).⁴⁵ The Dutch appointed 'head-*penghulu*' to chair the *penghulu* councils and gain influence over the lineages, but the consultative nature of the councils was ostensibly maintained to continue the appearance of independence and political participation. In reality, indigenous governance became much more hierarchical and authoritarian.⁴⁶ All *nagari* were expected to produce and deliver predetermined amounts of coffee to government warehouses for a fixed price. In 1862, coffee production was made compulsory to enhance production. Apart from working on the coffee plantations, people were also expected to perform corvée labour for the construction of warehouses and roads and government buildings and transport coffee downhill to Padang.⁴⁷ Private production and export of coffee was not allowed.

42 Graves, *The Minangkabau Response*, 55, 57-58. Coffee production grew from 2,000 to 80,000 piculs in 1800-1833.

43 J. van Swieten, "De Invoering en Werking van het Koffijstelsel in het Gouvernement van Sumatra's Westkust", *TvNI* 1(1863), 203-224: 205.

44 A. Oki, "The Dynamics of Subsistence Economy in West Sumatra", in *History and Peasant Consciousness in South East Asia: Proceedings of the Sixth International Ethnological Symposium Held at the National Museum of Ethnology, Osaka* (Osaka: National Museum of Ethnology, 1984); E.B. Kielstra, "De Koffiecultuur ter Westkust van Sumatra", *IG* 10:2 (1888), 1437-1486 and 1609-1674: 1439, 1446-1450, 1460-1465, 1473-1486; W.K. Huitema, *De Bevolkingskoffiecultuur op Sumatra: Met een Inleiding tot hare Geschiedenis op Java en Sumatra* (Veenman, 1935), 47; C. Lulofs, "Koffiecultuur en Belasting ter Sumatra's Westkust", *IG* 26:2 (1904), 1629-1661 and 1787-1815.

45 The former *larah* had no administrative heads and the new colonial boundaries rarely coincided with the boundaries of the new *laras*. Colonial *laras* were "erroneously assumed *nagari*-federations." Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 66.

46 Ibid., 66-67. Schrieke mentioned that the *rapat* culture gave way to the influence of the appointment *laras* heads and *penghulu kepala*, so that a significant decrease in *mupakat* was noticeable. Schrieke, "Het Problem der Bestuursorganisatie", 77. See also Graves, *The Minangkabau Response*, 38.

47 Graves, *The Minangkabau Response*, 63. Kielstra, "De Koffiecultuur", 1475, 1483-1484, 1631-1632, 1648-1650, 1660; Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 122.

Thus, the Minangkabau were slowly excluded from free trade and consumption. Colonial stereotypes of the Minangkabau followed this transition towards coerced cultivation. Prior to the imposition of the coffee cultivation system, Sumatrans were seen as more commercial, free, mobile and dynamic beings than the “docile” and “obedient” Javanese.⁴⁸ Such ideas initially infused the ‘Sumatra-policies’ of Van den Bosch and Baud. In the 1830s and 40s there were attempts to encourage peace and stability, enable local trading networks to flourish to activate local revenue streams to fund local governance in newly acquired territories in Sumatra.⁴⁹ After it became clear that indigenous trade was unlikely to benefit colonial revenue due to circumvention of Dutch offices and free commerce was replaced with forced labour, colonial conceptualizations of Sumatrans were realtered, and the “free, independent nature”, the headstrongness and “wayward household institutions” of the Minangkabau were presented as the cause of the local inability to organize large scale coffee export.⁵⁰ The Minangkabau were portrayed as disputatious beings, obsessed with consultation and equality, and therefor unsusceptible to the supposedly bureaucratically organized, tax-funded governance.

Hence, the Minangkabau were subjected to the same principles of capitalist-monopolist governance and indirect rule as the Javanese and Ambonese. The *tuanku laras* and *penghulu suku* were awarded fixed shares and production-dependent bonuses and expected to supervise forced cultivation of specific amounts of coffee trees by their lineages.⁵¹ The Dutch created specific working groups, *kerja rodi*, to execute the coffee and its adjacent corvée services, supervised from the 1860s onward by another invented official, the *penghulu (suku) rodi*, who also received bonuses related to production levels.⁵² Despite prevalent ideas that the Minangkabau were poor agriculturalists, cultivation methods were not interfered with to sustain ostensible agricultural autonomy and ensure cooperation.⁵³ As put by *controleur* C. Lulofs of Danau and Matur (in office 1901-1908), “The Malay was used to plant his coffee individually in village or forest lands, according to his own judgement.”⁵⁴

48 See for instance B.J.O Schrieke, “Het Probleem der Bestuursorganisatie”, 81-82, 96.

49 E. Locher-Scholten, *Sumatraans Sultanaat en Koloniale Staat: De Relatie Djambi-Batavia (1830-1907) en het Nederlandse Imperialisme* (Leiden: KITLV, 1994), 52-56, 88-94; A.J.S. Reid, *The Contest for North Sumatra: Atjeh, the Netherlands and Britain 1858-1898* (Kuala Lumpur / London: Oxford University Press, 1969), 19-20.

50 As phrased by the architect of the coffee Cultivation System in West Sumatra, Governor A.V. Michiels (in office 1837-1848) quoted in W.R. van Hoëvell, “Generaal Michiels”, *TvNI* 12:11 (1850), 374-376.

51 Kielstra, “De Koffiecultuur”, 1453, 1455, 1480-1482.

52 J.S. Kahn, *Minangkabau Social Formations: Indonesian Peasants and the World-Economy* (Cambridge: Cambridge University Press, 1980), 123; A.L. van Hasselt, *Volksbeschrijving van Midden-Sumatra* (Leiden: Brill, 1882), 188.

53 ANRI AS GB Besl. 279, herein: MGS 18-10-1894 n348: DirBB to GG, 7-9-1894.

54 Lulofs, “Koffiecultuur en Belasting.”

In this way, as we have seen in Java and Ambon, the Dutch governed without being present, using and commanding at a distance the local social organization of power. Representative, consultatory family leaders whose appointment had been based on inherited titles, were replaced with what Hadler calls a “false *adat* elite.”⁵⁵ Traditional power, prestige and political significance were increasingly eroded as a consequence of the chiefs’ dual, conflicting role, as government-controlled administrative agents and enforcers of an increasingly resented system of forced production and labour on the one hand, and *adat*-chiefs bearing socio-religious responsibility towards their *suku* on the other hand.⁵⁶ Dutch colonial bureaucracy and its coffee system became an alternative source of opportunity and access to power and wealth, but only for the happy few.⁵⁷ As a result, a gap emerged between those with and those without links to the Dutch system and its profits, and as in other regions under cultivation systems, it was an easy step from dominance to overexploitation.⁵⁸ The artificial combination of *adat*-leadership and Dutch governance propagated a political myth of partnership, but was in fact a perspicuous attempt to conceal increasing Dutch dominance and exploitation. By infracting in the appointment of chiefs, the coffee system deeply impacted the *pusaka* system which included inheritable rights to *adat* positions.⁵⁹ This brought lasting institutional change to Minangkabau socio-political composition, and drove much of the subsequent course of Dutch colonial political-fiscal policy.

5.3 TAXING LINEAGE PROPERTY

Debate about the abolition of the Cultivation System followed the same basic pattern as we have seen in the cases of Ambon and Java. Boosted by the conceptualization of free trade and labour as civilizing values, its actual abolition was only considered upon the realization of its economic failure, as production declined, falling below 1847 levels by 1890. Arguing about the causes of this decline, officials repeated the usual allegations of indig-

55 Hadler, *A Historiography of Violence*: 990.

56 T.A.L. Kroesen, “Het Inlandsch Bestuur ter Sumatra’s Westkust”, *TvNI* 2 (1873), 81-109 and 208-230: 108; Schrieke, “Het Probleem der Bestuursorganisatie”, 72. Graves, *The Minangkabau Response*, 41; Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 77.

57 Graves, *The Minangkabau Response*, vii, 47-49; Abdullah, *The Making of a Schakel Society*: 19-20.

58 According to former army officer and parliamentarian E.B. Kielstra, the *tuanku laras* in particular “eagerly grabbed the opportunity that gained them personal income [...] attaching themselves closer to the government which they considered a support of their own authority.” Kielstra, “De Koffiecultuur”, 1452.

59 Schrieke, *Indonesian Sociological Studies* I, 150.

enous laziness and agricultural-commercial inefficiency and incapacity.⁶⁰ Production decrease had in fact resulted largely from a combination of a leaf disease and a decline in coffee prices as a result of overproduction throughout the 1860s. The land was exhausted by overproduction, the people too, and an economic disinterest in coffee planting led to negligence. Many peasants left the beans “to rot on the tree”⁶¹ further adding to the colonial conviction that the Minangkabau were incapable coffee planters.⁶² To revive production, the government’s inept response was increased force, by criminalizing the refusal to perform cultivation or *corvée* services and the subordination of legal jurisdiction of *adat* institutions to the colonial court system in 1875.⁶³ These measures had a quite opposite effect to what had been intended, as increased coercion resulted in more discontent and impaired the social formula of averred freedom, on which the system’s success had depended.⁶⁴ This eventually led to a further downfall of the system.⁶⁵ Many peasants simply made “too little profit [...] from too much work.”⁶⁶ Government investigators advised revoking of the use of force and proposed levying a head tax to fund the costs of the gradual transition towards free plantation.⁶⁷ But the traces of coerced cultivation and its deeply ingrained socio-political anchors were, as in Java and Ambon, not that easily eradicated. West Sumatra proved a particularly testing case to the reformatory ambitions of Dutch colonial officials. Specific *adat* elements

60 See for instance: Lulofs, “Koffiecultuur en Belasting”, 1643; ANRI AS GB Besl. 226, herein: MAS 3-8-1893: Adv-Hon, ‘Koffiecultuur en belasting ter Westkust van Sumatra’, 17-5-1893.

61 ANRI AS GB Besl. 352, herein: MGS 10-10-1895: Nota A, behorende Bij Conc-Ord [...] Voor Hoofdelijke Belasting, GovSWK, 13-7-1895.

62 Lulofs, “Koffiecultuur en Belasting”, 1658-1661. These visions were shared by Director of Binnenlands Bestuur P.C. Arends (in office 1895-1903), see ANRI AS GB MGS 4233, herein: RvI 8-4-1904: DirBB, 31-12-1901, 8-27) and the *controleur* for Coffee Cultivation, L.E. Dom, see F.A. Heckler, *Voorstellen Betreffende de Invoering van Directe Belastingen in het Gouvernement Sumatra’s Westkust* III vols., vol. II (Batavia: 1906), herein: ‘Bijlage I: Nota n.a.v. de missives van de Gouvernementssecretaris, 4-11 en 20-12-1905, Controleur koffiecultuur L.E. Dom en Secretaris op het Departement van Landbouw Gobius, 1931-1912-1905.’

63 F.A. Heckler, *Voorstellen* I (Batavia: 1905), herein: ‘Bijlage I. Advies van den Assistent-Resident van Loeboe Sikaping, J. Ballot [...]’ and ‘Bijlage II. Missive van den Assistent-Resident voor de politie te Padang, J. van Hengel’, 10, 40 (The original letter of Ballot can be found in ANRI AS GB MGS 4762); Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 123.

64 Huitema, “De Bevolkingskoffiecultuur”, 53; Anonymous, *De Gouvernements-Koffiecultuur van 1888-1903 Deel II, (de Gouvernementskoffiecultuur in de Buitenbezittingen)* (Batavia: Landsdrukkerij, 1904), 28.

65 J. van Bosse, *Eenige Beschouwingen Omtrent de Oorzaken van den Achteruitgang van de Koffiecultuur ter Sumatra’s Westkust, Benevens eenige Opmerkingen omtrent de Economische en Politieke Toestanden Aldaar* (‘s Gravenhage: Nijhoff, 1895), 26, 77, 82-87.

66 Kielstra, “De Koffiecultuur”, 1669.

67 Anonymous, *De Gouvernements-Koffiecultuur van 1888-1903*, II: 28; ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: ‘Advies Raad van Indië (RvI) van Wijck’ [1st page missing, date unknown], p. 26.

had become overemphasized as a political basis, having served to force coffee cultivation through collectively organized coerced labour groups.⁶⁸ Levying head taxes required individual incomes and this would need a change back to the system of commerce and individual liberty, which had been destroyed. A return to commerce posed the same problems as in Java and Ambon, related to determining taxability in accordance with local social principles of labour and the right to produce, without affecting the old rights of the indirect ruling elites. In West Sumatra, the position of women as property right-holders added an extra dimension to the challenge of capturing the taxability of families into the 'right' colonial bureaucratic-fiscal categories of European officialdom. This puzzled Dutch officials for decades to come and ultimately impelled them to launch a tax regulation unacceptable to Minangkabau rulers and people.

Obstacles to change

Initially, the Dutch decided to continue coerced production and raised the salaries of chiefs, a common colonial response to production decline. But in West Sumatra, it only augmented further inequality in profit redistribution.⁶⁹ Meanwhile, the coffee crisis caused a direct decline in indigenous commercial activity, resulting from the demonetization and declining purchasing power of the coffee producing population.⁷⁰ As a result, by 1890, West Sumatra was once again no longer able to cover its own expenses.

Governor R.C. Kroessen (in office 1885-1889) proposed making *corvée* and cultivation services eligible for 'buy-off', in order to enhance monetization of the economy. However, Director of Interior Administration J.M. van Vleuten was wary of entrusting the *penghulu suku rodi* with reimbursement money, and feared further economic collapse of coffee production if too many peasants, irreplaceable because of 'lack of free wage labourers', 'bought-off' their services.⁷¹ Additionally, *corvée* liability had been linked to place of birth, supposedly according to *adat*, to ensure that 'corvée labourers' contributed to the villages of their mothers' households. However, many

68 K.R. Young, "Minangkabau Authority Patterns and the Effects of Dutch Rule", in J. Maxwell et al. (ed.). *The Malay-Islamic World of Sumatra: Studies in Politics [i.e. Politics] and Culture* (Five Lectures Pres. at AIA-CSEAS Winter Lecture Series for 1982, at Monash University), 63-73.

69 A.W.C. Verwey, "De Belasting in Natura ter Sumatra's Westkust. Open Brief aan den Heer Joh. F. Snelleman", *IG* 3:2 (1881), 59-90: 66-73.

70 K.R. Young, *Islamic Peasants and the State: The 1908 Anti-Tax Rebellion in West Sumatra* (New Haven: Yale Center for International and Area Studies, 1994), 26; Kahn, *Constituting the Minangkabau*, 172, 177, 204-205.

71 ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: DirBB to GG, 12-3-1890; ANRI AS GB Besl. 226, herein: MAS 3-8-1893: GovSWK to GG, 16-3-1899 and 5-7-1893. Such a purported lack of free wage labourers, as we have seen before, was often invoked to continue coerced labour. See for instance in the case of Java: Van Vleuten, "Belasting in Arbeid en Belasting in Geld", 216.

'merantauing' men lived outside their birthplace and were forced to walk for miles in order to perform their services. Enforcing corvée or tax liability within the place of residence was deemed an infraction of the *adat* bond between a person and his 'home *nagari*', but would have been much more efficient.⁷² Ultimately, the new labour service regulation ordained that after five years of 'merantau', corvée liability in the birthplace halted. Services were made eligible to 'buy-off' at a rate of one guilder per service per year.⁷³ Hence, older interpretations of *adat* were slowly replaced with new ones that supported the proclaimed benefits of modern colonialism. We have seen how, in Java, such processes both disrupted local order and created new lived experiences of *adat* at the same time. In West Sumatra, this was no different. Under the influence of 'ethical' colonial vigour to redistribute the tax burden, monetize the economy and equalize society in accordance with colonial modernity, policy-makers started exchanging their reliance on local values for colonial governmentality. Looking for methods to replace collective tax in labour with individual tax in money, without relinquishing economic growth, they would infringe on *adat* society with renewed passion. The forced cultivation systems in Ambon, Java, West Sumatra and elsewhere, were indifferent to the individual burden they imposed upon people, and rather collectively 'taxed' larger groups of labourers aggregated in household economies (such as lineages, *nagari*, and *laras*) through the requirement to deliver crops under the supervision of appointed chiefs. In this way, they connected to existing principles of communal social organization of labour and property. This advantage was lost in the levying of head taxes as these were expected to equitably target individual incomes, which did not exist in many of Indonesian household economies.⁷⁴

As in Ambon and Java, the Dutch grew more concerned about the distribution of the burden upon household economies after abolishing coerced cultivation. For instance, when Minister of Colonies W.K. van Dedem (in office 1891-1894) advocated the introduction of land taxes targeting the agricultural output of lineages (*kaum*)⁷⁵, Governor-General C. Pijnacker Hordijk (in office 1888-1893), argued that within lineages, because people contributed at different degrees to the household economy, such a tax enhanced unequal redistribution of the burden among lineage members. He aimed to introduce a head tax which he considered more capable of handling the varieties in incomes similarly, for instance, of coffee peasants in the moun-

72 ANRI AS MGS 4299, herein: MGS 24-7-1904, 'GovSWK to GG', 9-3-1904; Verwey, "De Belasting in Natura", 66-73.

73 Ibid.

74 Van Vollenhoven demonstrates that wherever landholding rights were unsuitable to determine tax liability, the entire family units were collectively made into the taxable objects, as we have seen in the case of Ambon where the *soa* and *dati* were designated as taxable objects. Vollenhoven, *Het Adatrecht*, 399-400.

75 Anonymous, *De Gouvernements-Koffiecultuur van 1888-1903*, II: 31-36.

tains and merchants in the lowlands.⁷⁶ But Pijnacker Hordijk overlooked the fact that within the *kaum*, people participated according to their capacity, motivated by mutual development, protection and the caretaking of families and lands. As in Java, households maintained their own mechanisms for economic distribution. Taxing the *kaum* collectively, simply made a lot more sense than individually taxing its members. Hence Governor O.M. de Munnick (in office 1889-1894) proposed taxing the incomes of *kaum*, based on the value of crops produced. The next question was who within the *kaum* was to be held responsible for tax-payment. De Munnick proposed levying the tax from *nagari* chiefs, while holding the *mamak kepala waris* accountable for their lineage members' contribution and payment⁷⁷ – a problematic overestimation of male authority over female inheritance, further discussed below. Officials like Pijnacker Hordijk and many of his contemporaries in Batavia, considered monetary communal taxation problematic because, being held captive in old-fashioned dogmas of Oriental despotism, they distrusted the indirect ruling classes with tax collection. They believed that the assorted chiefs, formerly engaged in overexploitation of their own subjects through coerced labour, would continue abusing their power by overtaxing the wealthier lineages to their own advantage, collecting sufficient revenue at minimal cost and pocketing a handsome collectors wage without going to the trouble of applying regulations to the letter of the law.⁷⁸ As such, indirect ruling systems were always considered obstructive to the transformation of coerced labour into monetary taxes.

De Munnick's plan was consequently discarded by Governor General Pijnacker Hordijk, but reissued under the succeeding Governor General, C.H.A. van der Wijck (1893-1899). In 1894, Van der Wijck ordered all officials in West Sumatra to organize meetings with the *penghulu* to estimate popular acceptance of monetary taxes.⁷⁹ Meanwhile, he lobbied among officials in The Hague for Royal consent to introduce these head taxes. By then, De Munnick had been succeeded by W.J.M. Michielsen (in office 1894-1895), who was a proponent of the continuance of the forced coffee system.

76 For this reason, the Council of the Indies, presided by C.H.A. van der Wijck (who later succeed Pijnacker-Hordijk as Governor-General) considered a price increase in coffee, proposed by Pijnacker Hordijk, to be unfair, as this indirectly benefitted the entire population, while the burden of coerced coffee cultivation only affected those in the highlands: ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: RvI p. 40-45; L. Wessels, *De Voorstellen van de Indische Regeering Omtrent de Gouvernements-Koffiecultuur op Java en Sumatra's Westkust* ('s-Gravenhage: Nijhoff, 1892), 54. Huitema, "De Bevolkingskoffiecultuur", 54; Anonymous, *De Gouvernements-koffiecultuur van 1888-1903*, 36-43.

77 ANRI AS GB Besl. 226, herein: MAS, 3-8-1893: GovSWK to GG, 5-7-1893, p.15, and DirFin to GG, 27-4-1893; ANRI AS GB Besl. 1341, herein: RvI 13-3-1906.

78 As both the Directors of Finance (J.A. van Dorsser, 1893-1894) and Interior Administration (A.C. Uljee, 1892-1894) asserted: ANRI AS GB Besl. 226, herein: MAS, 3-8-1893: DirFin to GG, 27-4-1893, DirBB to GG, 24-4-1893.

79 ANRI AS GB Besl. 226, herein: MAS, 3-8-1893, DirFin to GG, 27-4-1893; Young, *Islamic Peasants and the State*, 46. See also: ANRI AS GB Besl. 279, herein: MGS 18-10-1894 n348: DirBB to GG, 7-9-1894.

Michielsen considered the *penghulu* to be unreliable “autocrats without any sense of duty.”⁸⁰ He cancelled the proposed meetings with the *penghulu* chiefs, which he claimed would only be used as a platform to voice complaints about the Dutch government. Additionally, Michielsen calculated that head taxes would only deliver half the revenue rendered by the coffee monopoly, which he claimed would result in relocating the ‘burden of governance’ to people in the lowlands, instead of equalizing it.⁸¹ Besides the problematization of the role of chiefs, officials also used the *Plakkaat Pandjang* as a reason to postpone head taxes. The *Plakkaat* had explicitly stated that the government would never impose direct taxes, and a concerned lawyer argued that breaking the *Plakkaat*’s promises would be interpreted as a direct violation of mutual thrust between the government and the people⁸², a warning taken to heart by Director of Interior Administration Kuneman.⁸³ Still, West Sumatra was suffering an annual loss caused by an outdated and over-exploitative cultivation system, so in 1890 the Council of State of the Netherlands vigorously invalidated the *Plakkaat* as an “outdated government paper [...] in the way of modern change.”⁸⁴ In addition, some officials contended that the Minangkabau had never kept their part of the bargain, a promise to expand coffee cultivation interpedently, which they creatively presented as a prime precondition upon which the colonial government promised not to levy direct taxes.⁸⁵ Others, travelling around the Highlands to investigate the potential acceptance of taxes, discovered many *penghulu* did not really worry about the *Plakkaat*, but were concerned all the more about the demonetization of their people due to general welfare decrease.⁸⁶

Coerced cultivation continued

Minister of Colonies J.H. Bergsma (in office 1894-1897) cautiously awarded his approval for the introduction of a head tax in 1895, but ordered the maintenance of forced production in those regions where it was still profitable (the ‘Padang Lowlands’, Sibolga and Natal).⁸⁷ However, upon its

80 ANRI AS GB Besl. 352, herein: MGS 10-10-1895: Nota A, [...] GovSWK, 13-7-1895.

81 ANRI AS GB Besl. 352, herein: Besl. 24-10-1895: RvI 10-10-1895, GovSWK to GG, 13-7-1895: Nota A.

82 P. Maclaine Pont, “Belasting op Sumatra’s Westkust” in NRC, 24-9-1907 and *Nieuwe Courant* 2-11-1907.

83 ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: DirBB aan GG, 12-9-1890.

84 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: ‘Nota, hoofdelijke belasting In SWK’, RvI 13-3-1906.

85 Among these officials were Controleur Lulofs, Governor Taylor Weber and Governor General Rooseboom. See: ANRI AS GB MGS 4233, herein: MGS 6-12-1904 n4976: 1^e Gov. Sec. to Gov SWK, 6-12-1904. See also Lulofs, in Heckler, *Voorstellen I*, 64-82.

86 A. Oki, *Social Change in the West Sumatran Village: 1908-1945* (PhD thesis, Australian National University, 1977), 71.

87 ANRI AS GB Besl. 352, herein: Besl. 24-10-1895: RvI 10-10-1895.

actual introduction in 1897, a resistance movement, allegedly fomented by Acehese rebels, emerged in Tapanuli and Pariaman.⁸⁸ The local administration 'revealed' a large plot involving armed resistance. As the government could not afford any military intervention, requiring its military to focus on Aceh, the introduction of the head tax was once more postponed.⁸⁹ This was problematic, since the replacement of forced cultivation with monetary taxes had already been publicly announced during a meeting with *penghulu*. This led to popular scepticism about government policy. So, while the recession in West Sumatra worsened, officials buried themselves in more paperwork, fearful of establishing potentially disruptive change.

Ten years of debate had brought limited progress; in 1895, 75% of the total tax burden in West Sumatra was still calculated to be carried by coffee producing families in the highlands, assessed at around half of the population.⁹⁰ Coffee cultivation became, according to Governor A.M. Joekes (in office 1898-1902), "the only source of welfare being taxed."⁹¹ A head tax had actually been in place in Padang since 1858⁹², and was predominantly paid by 'Foreign Orientals' to 'buy-off' various labour services. The low coffee prices however prevented the indigenous population of West Sumatra from 'buying-off' as well, or, as we have seen in the case cited at the beginning of this chapter, 'buying-off' was not allowed.⁹³ Joekes suggested raising the price of *coffea Arabica* (also produced in Java) and to liberate the plantation of *coffea liberica* (only produced on Sumatra) to boost economic development and monetization. Moderate taxation, he added, was essential, to allow the population to accumulate cash.⁹⁴ In response, Director of Interior Administration P.C. Arends (in office 1895-1903) repeated hackneyed ideas of indigenous agricultural incapacity and self-organization, to argue for the continuation of government-organized plantation. He agreed to a wage increase, but proposed a 'buy-off' price higher than the potential total earnings of coerced labourers, to discourage peasants 'buying-off' and legitimized by the old argument that "Malays rather spend time than money."⁹⁵

88 ANRI AS GB Besl. 1341, herein: Besl. 20-6-1906: 'nota Afd. A.Z'. See also: Heckler, *Voorstellen II*, herein: 'bijlagen deel 2: DirFin to GG, 5-2-1906 met Bijlage, rapport over invoering: Bijlage: invoering directe belasting in Gouv. Sumatra's Westkust en Tapanoei.'

89 Young, *Islamic Peasants and the State*, 46-47.

90 ANRI AS GB Besl. 352, herein: MGS 10-10-1895: Nota A [...] SWK, 13-7-1895. In 1889, 82% of the households were involved in forced coffee cultivation. See: P. de Zwart, "Globalisation, Inequality and Institutions in WestSumatra and West Java, 1800-1940", *Journal of Contemporary Asia* (Published online, 5-6-2020), 5.

91 ANRI AS GB MGS 4233, herein: MGS 24-9-1904: GovSWK to GG, 18-7-1901, p. 20.

92 Stbl. 1858 n66 and 67.

93 ANRI AS GB MGS 4233, herein: RvI 8-4-1904 and DirBB (nota), 31-12-1901, p. 33-6.

94 ANRI AS GB MGS 4233, herein: MGS 24-9-1904: GovSWK to GG, 18-7-1901, p. 20-25

95 Men were to continue to work on coffee plantations for 24 days per year at a wage of 0.15 guilders per day, so they would earn 3.60 guilders in total per year, producing an estimated value of about 20 guilders of coffee. The buy-off price of these 24 days of service was set at 6 guilders in Arends' scheme. ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB to GG, 31-12-1901.

He suggested exempting only those families that independently managed to deliver 20 piculs of coffee annually⁹⁶, though by around 1900, the average production per family was below 15 picul per year.⁹⁷ Such unrealistic quota and unaffordable 'buy-off' prices are easily unmasked as sly colonial ruses to continue the coffee Cultivation System and *corvée* labour, albeit relieved of its sharp edges. It allowed Arends to come to the convenient conclusion that the Minangkabau underproduced without force, and that labour remained "the most opportune principle of taxation."⁹⁸ To enhance supervision, the Resident of Padang Panjang proposed replacing the indigenous officials with Dutch overseers to more closely monitor who actually produced what coffee (usually coffee was delivered by women and children to the storehouses) in order to reward overproduction and fine underproduction. Failure of family chiefs to disclose the origins of produced coffee was made a criminal offense.⁹⁹

5.4 MALE ORIENTED-ORIENTALISM, OR MAKING SENSE OF FEMALE INHERITANCE

While officials averse to reform, like Arends, might have found comfortable shelter in 'lazy-native arguments', the fact remained that the coffee cultivation system persistently caused provincial-deficits which were carried by taxpayers in other provinces, most notably the overexploited peasantry of Java.¹⁰⁰ The persistent issue of the redistribution of the 'colonial administrative burden', both within and across provincial borders, had remained unresolved. In the subsequent debates, two interrelated elements of Minangkabau social organization were particularly hard to grasp in colonial terms: communal landholding and female inheritance.

96 ANRI AS GB MGS 4233, herein: MGS 24-9-1904: Gov SWK to GG, 18-7-1901.

97 About 2,5 million picul in total produced by around 180.000 families. See: KV 1901 'Bijlage C' 5.62; At its peak years, between 1864 and 1870, the system delivered around 180,000 piculs, but after 1880, exports never exceeded more than 100,000 piculs anymore. See: Lulofs, "Koffiecultuur en Belasting", 1658-1661; Young, *Islamic Peasants and the State*, 204. And Booth, *The Indonesian Economy*, 27.

98 ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB to GG, 31-12-1901.

99 ANRI AS GB MGS 4233, herein: GovSWK to GG, 18-7-1901: 'Bijlage V, Advies Res. Padang Pandjang', 14-9-1899.

100 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908. The argument was also made by Director of the Interior Administration Arends in 1901, see: ANRI AS GB MGS 4233, herein: RvI 8-4-1904 and DirBB (nota), 31-12-1901, pp. 33-36, and by Director of Finances J.P.C. Hartevelt (in office 1906-1909), see: Heckler, *Voorstellen II.*, herein: 'bijlagen deel 2: DirFin to G.G., 5-2-1906 met Bijlage, rapport over invoering: Bijlage: invoering directe belasting in Gouv. Sumatra's Westkust en Tapanoeli.'

The 'problem' of communal labour

We have already seen how the deconstruction and transition of cultivation and coerced labour systems into monetary tax, in the second half of the nineteenth century, resulted in new colonial perceptions and questions of income and taxation. Crucial among these was defining taxable objects and taxpaying subjects. In their eagerness to tax individually and monetarily, Dutch officials became fixated on locating concepts of private ownership in Minangkabau society. They started issuing 'ownership deeds' of shared land (*pusaka eigendomsaktes*) from 1853 onwards, in an attempt to register private ownership – a concept unknown in Minangkabau society – of *harta pusaka*.¹⁰¹ This also served to further legitimize Dutch access to land, for which the Domain Declaration of 1874 had already laid the basis (see Chapter 2). This gave Dutch industry legalized access to land on all the 'Outer Islands', stating that all non-cultivated lands (or 'wastelands') were the domain of the government for economic development.¹⁰² The contents of the Domain Declaration were initially kept secret from the Minangkabau in order to 'prevent unrest', as it severely restricted authority of lineage heads over *ulayat* lands. Uncultivated lands, on which use rights rested with lineages and *nagari* under *hak ulayat*, were theoretically subjected to expropriation without compensation¹⁰³, which was legitimized by repeating the colonial argument that the Minangkabau were incapable land developers.¹⁰⁴ This potential expropriation became a major controversy in the debate about colonial economic development in Sumatra and a general source of popular vexation.¹⁰⁵ Local officials knew that many uncultivated lands were under the disposition of lineage heads, and warned that the government had a legal obligation to consider such local land rights and *adat* – as clearly attested in the Government Regulation of 1854, which was still in effect.¹⁰⁶ In their quest for change, the Batavian armchair experts had devised a colossal theoretical violation of land right principles, which would have far-reaching consequences.

101 Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 69, 77.

102 Oki, "Social Change", 107-108.

103 Stbl. 1874 n94b; Oki, "Social Change", 102, 108. 110-112; Kahn, *Constituting the Minangkabau*, 162-165, 205-211; Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 77.

104 One member of the Council of Justice in Padang claimed they structurally "plundered and destroyed their own forests", G.D. Willinck, in *Java Bode*, 6-11-1905.

105 See Von Benda-Beckmann and Von Benda-Beckmann, "Myths and Stereotypes", 177-179.

106 Another member of the Council for Justice in Padang, H.G. Nederburgh, demonstrated that enforcing a head tax under the threat of seizure of the *harta pusaka* was in fact illegitimate unless the Government scrapped the provisions of adhering to *adat* jurisprudence in issuing tax ordinances. A heated debate emerged between Nederburgh and Wellink in the local press about the inviolability of *pusaka* lands. See H.G. Nederburgh, "Hoofdelijke Belasting en Poesakagoed", *Sumatra Bode* 28-1-1905, See also Anonymous, "Belastingen ter S.W.K.", *Sumatra Bode* 30-9-1905 and Kroesen, "Het Grondbezit ter Sumatra's West-kust", 6, 8-9.

The 'problem' of female inheritance

Because of the female inheritance system and because men lacked inheritance rights, only receiving shares in the fruits of the communal possessions of their lineages, colonial observers believed that they lacked the stimulus to develop a proper work ethic to accumulate capital, income, property or other individualized capitalistic modes of production required for personal taxation.¹⁰⁷ As put by Director of Interior Administration Arends, 'Malay' men

"were poorly taxable subjects [...] They miss the stimulus to increase their possessions in order to provide their families with higher prosperity", so while "[...] the women work at home" [...] the men wander around."¹⁰⁸

Assistant-Resident J. Ballot of Lubuk Sikaping firmly agreed:

"It is women that work on the *sawah* [...] and men who help their wives are laughed at by other men – they must be on a short leash [...] men are shy and proud, ashamed to work in their own *nagari* (though abroad they perform labour for foreigners) [...] and have few needs – a few coins for tobacco on market day and they are satisfied. [...] Consequently, the women cared little for their men, who's plate of rice is meagrely allotted, after which they will seek condolence with their sisters or loves. [...]"¹⁰⁹

As a result, these officials purported that the tax burden would land entirely on the shoulders of women. Minangkabau men were in fact expected to assist in ploughing and harvesting the *sawah*, and to add to the communally owned *harta pusaka* by developing *harta pencarian*. There can be little doubt that this provided stimulus for labour. Still, the communality of the Minangkabau lineages provided little footing for individual taxation of men, and clashed with the expectations of colonial officials. Colonial male-oriented conceptions pursued a harnessing of European state categories of taxability and property, which was absent in Minangkabau society. Frustrated by this, they harked back to clichés of indigenous laziness, though interestingly, only applied to men in this case. Colonial notions always treated men as taxable persons¹¹⁰, not only because of underlying patriarchal societal conceptualizations, but also because men were supposed to diffuse their tax burden over society by employing the labour power of

107 See for instance: Heckler, *Voorstellen I*, herein: 'Bijlage IV. Nota van den Controleur C. Lulofs, getiteld: "Sumatra's Westkust. Hoofdelijke inkomstenbelasting contra grond- of oogstbelasting", met bijlage.' 64-82.

108 ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB, 31-12-1901.

109 ANRI AS GB MGS 4762, herein: 'Advies Ass-Res Loeboe Sikaping nopens de middelen om de inkomsten ter Westkus. van Sumatra te verhogen', 21-11 and 6-12 1904, pp. 29-30.

110 In all ordinances, men of a specific age were always explicitly mentioned as the designated taxpayers.

their women and children if necessary. In other words, taxing men enabled indirect rule and keeping distance. Whereas in Ambon and Java men held both political power and authority over property¹¹¹, in Minangkabau society these roles were separated; (male) political leaders held no authority over taxable income or property. This rendered Minangkabau leaders unsuitable for appointment to a position of colonial political indirect rule and property management to carry out taxation. The cultivation system, as both Arends and Ballot realized, had avoided this issue altogether by remaining blind to what happened below the level of commissioned chiefs and relying on self-organization of communal labour and production.¹¹² However, imposing monetary taxes required facing this 'problem' head-on.

Prejudices, proposals, and a bitter pill

Two ideological camps of diametrically opposite views on the fiscal future of West Sumatra developed. One consisted of more conservative officials opting for the continuation of coerced labour, and the other of reformist-ethicists, who believed change was inevitable. In 1904, all officials in West Sumatra were asked to reflect on the tax problem, upon which they produced extensive reports which can basically be classified into either of the two camps, opting between coerced cultivation or head taxes.¹¹³ In particular the advices of the above mentioned *controleurs*, Ballot and Lulofs, stand out for the strength of their convictions.

Ballot, as we have seen above, was not necessarily against coerced cultivation. He had started his career at the Department of Interior Administration in Batavia, still "under the influence of common ideas of modernization, new to the Indies but already old-fashioned in Europe."¹¹⁴ But upon becoming a field-agent, entering service as a district governor, he turned rather anti-Multatullan and lost faith in such modernization theories.¹¹⁵ His report, co-authored by Assistant-resident J. van Hengel¹¹⁶, can be read as an outright rejection of monetary taxes. Ballot and Van Hengel believed head

111 In Java, women served as links between families, preserved culture and took care of education of the young *priyayi* at court, and were also entitled to inherit, own and redistribute property under Javanese-Islamic law, but only in a supportive and entitled way, not as a crucial pillar in socio-political organization. See P.B.R. Carey and V.J.H. Houben, "Spirited Srikandis and Sly Sumbadras: The Political, Economic & Social Role of Women in late 18th and Early 19th-Century Java", in E. Locher-Scholten and A. Niehof (eds.), *Indonesian Women in Focus* (Dordrecht, Foris, 1987), 12-43: 24-30.

112 See ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB to GG, 31-12-1901 and Heckler, *Voorstellen I*, herein: 'Bijlage I. Advies [...] Ballot, 29.

113 Published by Heckler in 1905-1906 (Heckler, *Voorstellen*).

114 ANRI AS GB MGS 4762, herein: 'Belastingvoostellen SWK', 'Advies Ass-Res van Loeboe Sikaping nopens de middelen om de inkomsten ter SWK te verhogen, commiss. 21-11 en 6-12 1904', p. 14.

115 ANRI AS GB MGS 4762, herein: Belastingvoostellen SWK, Advies Ass-Res Loeboe Sikaping, 21-11 en 6-12 1904, pp. 17, 19-20.

116 Van Hengel was 'Assistant-Resident for the police' in Padang.

taxes caused an erosion of *adat* property and further inequality in the distribution of the tax burden, due to the alleged unequal distribution of labour within the lineages, and structural lack of money.¹¹⁷ They both considered *harta pusaka* untaxable, and land expropriation “a rape of *adat*.”¹¹⁸ Ballot blamed the “weak governance of his predecessors” for allowing negligence of coffee cultivation in his district, causing economic digression, poverty and famine, contrary to districts where forced cultivation was maintained by a willing population and administered by “firm *controleurs*.” “Only recently”, he epitomized,

“...a man asked to enter my service to keep maintaining coffee plants [...] a telling example [...] of how Malays cannot do without our tutelage, desiring to be guided by a powerful hand [...] eager to follow when put to and kept at work in their best own interest.”¹¹⁹

The mistake of previous decades, according to Ballot, was the overuse of force which, he warned, had caused uncontrolled migration to which Minangkabau men were deemed particularly susceptible because of their tradition of *merantau*.¹²⁰ Colonial order, as we have seen in former chapters, required people to remain within their designated territorial space. Any migration without colonial approval was ‘undesired.’ Still, Ballot acknowledged, *merantau* had many benefits for the “Malay”, who

“...would surely not become wealthy in Deli, but at least would be able to wear fancy clothes and live an easy life, attracting other Malays to follow. [...] In the home of his mother, the Malay [man] is insignificant; the house of his temporary wife is no home to him. It is this ‘outgoingness’, the loose marriage structure connected to matriarchy, and the attraction of nearby Deli, that make the Malay a true vagabond, and a rolling stone gathers no moss.”¹²¹

Immensely underassessing male obligations within Minangkabau society, Ballot avidly agreed with Arends that Minangkabau men were untaxable subjects. To him, as ‘rolling stones’, they would never be able to bear individual tax responsibility.

117 Heckler, *Voorstellen I*, herein: ‘Bijlage II. Missive van den Assistent-resident voor de politie te Padang, J. van Hengel, 38-44.

118 ANRI AS GB MGS 4762, herein: Ass-Res Hengel to Gov SWK, 18-3-1905, pp. 7-8.

119 ANRI AS GB MGS 4762, herein: Belastingvoostellen SWK, Advies Ass-Res Loeboe Sikaping, 21-11 en 6-12 1904, pp. 21-23.

120 Men, Ballot claimed, would simply leave their home-districts and depart to East Sumatra, Deli or the Straits, where, as outsiders, they would not be subjected to burdensome corvée and cultivation services or taxes. Heckler, *Voorstellen I*, herein: ‘Bijlage I. Advies van [...] Ballot: 24-26; ANRI AS GB MGS 4762, herein: Bel. Voorstellen SWK, Advies Ass-Res. Loeboe Sikaping, pp. 26-27. See also: Oki, “Social Change”, 132-137; Coolhaas, *Controleur B.B.*, 227-228.

121 ANRI AS GB MGS 4762, herein: RvI 21-11- and 6-12-1904: Belastingvoostellen SWK, Advies Ass-Res Loeboe Sikaping.

Van Hengel was more reluctant to continue forced cultivation because of the unequal burden it imposed within lineages and among *nagari*, as discussed above. He reported how in 1899 at a new-years reception in Fort de Kock (current day Bukittinggi), a group of *penghulu* expressed awareness of this inequality. They complained that the Minangkabau in the Highlands carried the costs of governance by participating in forced production, while the lowlanders remained virtually untaxed. This provided a breeding ground for growing discontent, they warned.¹²² Van Hengel proposed the introduction of a 2% income tax based on land value for the non-agricultural population, to reallocate part of the burden from coffee producing peasants in the Highlands to people in the Lowlands, raise coffee prices and make all forced production and other labour services eligible for 'buy-off', either in a specific amount of coffee or a sum of money.¹²³ People unable to 'buy-off' were to be employed on government plantations. 'Buying-off', Van Hengel predicted, would automatically become more popular following the gradual conversion of this more lightly applied cultivation system.¹²⁴ Another *controleur*, H. de Vogel, added that head taxes were "blind" to income differences at village level, and reiterated Van Dedem's old idea of imposing land taxes levied per *lineage*, split into a tax on revenue from coffee and *padi* and supplemented with a company tax for non-peasants.¹²⁵

Lulofs opposed all of these ideas, considering them "a semi-continuation of forced cultivation."¹²⁶ He was much in favour of individual head taxes which, he averred, would support the mission of reforming the economy by coercing people into acquiring individual incomes through commerce. "Snatching parts of the yield", as Lulofs interpreted Van Hengel's proposal, would have the opposite effect.¹²⁷ Lulofs and his co-authors agreed to 'indigenous laziness, unproductivity and incapacity', but expected that releasing coffee production would improve commercialization and monetization to furnish payment of head taxes, which in the long term would outbalance the prospect of budget decreases immediately

122 ANRI AS GB MGS 4762, herein: Ass-Res Hengel to Gov SWK, 18-3-1905, pp. 16-17.

123 Heckler, *Voorstellen I*, 42-44. The original letter of Hengel can be found in ANRI AS GB MGS 4762.

124 Ibid., herein: 'Bijlage II. Missive van den Assistent-resident voor de politie te Padang, J. van Hengel, 38-44.

125 Ibid., herein: 'Bijlage III. Brochure van den Controleur H. de Vogel getiteld: Belasting-invoering ter Sumatra's Westkust (met uitzondering van Tapanoeli) ontwerp voor een belastingstelsel met bijlagen, [...]', 45-63: 45-50 (see also W.F.P. Ockerse, 'Koffiecultuur en belasting ter Sumatra's Westkust' in *Bataviaasch Nieuwsblad*, 28 and 30-3-1905).

126 Ibid., 'Bijlage IV: Nota van Lulofs', 72.

127 Ibid., 'Bijlage IV: Nota van Lulofs', 72-73.

after the abolition of forced labour.¹²⁸ And because of the supposed obsession of the Minangkabau with parley, egalitarianism and discussion, Lulofs considered any form of 'buy-off' or a flexible income tax unsuitable for West Sumatra. Land or yield taxes, he believed, would primarily burden women. The Minangkabau, he claimed, were best served by firm, fixed head taxes imposed upon men and coerced by forced labour in case of non-payment.¹²⁹

In Batavia, the ultra-conservative Director of Finances N.J. Struick du Moulin (in office 1905-1906) still regarded the Cultivation System the "bedrock of popular welfare", which was, as it rendered continuous losses, "maintained for the benefit of the people rather than the government." He expected coffee trade to be "doomed" when released, and agreed that "indolent Malays" were unable to independently maintain coffee plantations. In words highly reminiscent of Van den Bosch's remarks, he insisted that forced cultivation services were not to be seen as "tax in labour", but rather as a "coercive tools" to "help a lamentable people towards progress and prosperity, enabling them to fulfil their financial obligations to the state."¹³⁰ Interestingly, around the same time an investigation that compared various planting methods came to the inescapable conclusion that "indigenous methods actually worked best."¹³¹ Experimenting with free cultivation had shown some success¹³², and although Struick du Moulin clung tenaciously to Ballot's misinformed opinions about indigenous labour patterns and a sense of responsibility provided legitimacy of risk-averting continuance of forced production policies, the welfare politics of the 'ethical era' refused to consider the use of any form of coerced labour.¹³³ As summarized by Minister of Colonies Fock (in office 1905-1908), "The times of forced coffee cultivation are simply over."¹³⁴ Moreover, to Governor General Van Heutsz further postponement of introduction of taxes sounded

128 Ibid., 74-75; Lulofs, "Koffiecultuur en belasting", 1648. Heckler, *Voorstellen I*, herein: 'Bijlage VI. Ontwerp belastingordonnantie, samengesteld door de commissie Ris-Heijting-Lulofs', 88-91 and 'Bijlage VIa. Toelichting op de ontwerp belasting-ordonnantie, met Naschrift', 92-105. See also the considerations of 'Controleur for coffee cultivation' L.E. Dom in Ibid.: 'Nota n.a.v. missives 1^e Gov. Sec. 4-11 en 20-12-1905, Controleur koffiecultuur L.E. Dom, Secretaris Dep. Landbouw Gobius 31-12-1905.'

129 Heckler, *Voorstellen I*, herein: 'Bijlage VI: Ontwerp belasting-ordonnantie Commissie Lulofs', 88-91.

130 ANRI AS GB Besl. 1341, herein: DirFin, 14-12-1905 (Also found in Heckler, *Voorstellen II*).

131 ANRI AS GB MGS 4762, herein: MGS 20-12-1905: Res. Padangse Bovenlanden to GovSWK, 12-12-1904. See the underlying correspondence in this bundle among the assistant-resident of Tanah Datar, Controleur Lintau Buo (De Nijs) and the resident of the Padangse Bovenlanden, and the 'Daily Journal' of this Controleur of Lintau Buo attached to his correspondence on the experiments he had to conduct in coffee plantation, only to conclude that the native way of planting was still better.

132 Heckler, *Voorstellen II*, herein: 'DirFin to GG, 14-12-1905', 1904-1906.

133 ANRI AS GB Besl. 1341, herein: MGS 20-5-1906: Besl. 20-6-1906: Missive GovSWK 14-12-1905, DirFin 6-9-1905, and DirLb 11-9-1906.

134 ANRI AS GB MGS 4459, herein: MGS 6-4-1907: MinKol Fock to Koningin, 6-3-190, pp. 4-5.

like “cowardly transferring the burden of this necessary measure on to the shoulders of successors.”¹³⁵ It was time, the new Director of Finances, J.P.C. Hartevelt (1906-1909) added, to “take the bitter pill at once”, and abolish the cultivation system.¹³⁶

An incompatible income tax

The Dutch over-emphasis of male authority over income and property in registration of *pusaka* lands underpinned lineage-oriented taxation, in which *harta pusaka* were presumed to be legal proprietors of the *mamak kepala waris*.¹³⁷ This deliberate misconception enabled the designation of *harta pusaka* as taxable objects, the *mamak kepala waris* as responsible for payment to the entire lineage, and irreverent confiscation of the *harta pusaka* in case of non-payment, which the government increasingly seemed to endorse.¹³⁸ Lulofs, Ballot and other officials warned their superiors of the consequences of their alarming delusion. *Harta pusaka* were designated to be inherited in the female line, and could only be taken away or pawned – temporarily – under very specific rules.¹³⁹ Land dispossession would be not only a huge violation of *adat*, but also an immediate threat to the livelihood of families and the very continuation of their existence as an entity, which was impossible without their land.¹⁴⁰ Ballot argued that confiscating *harta pusaka* in case of non-payment “punished women for the laziness of men.”¹⁴¹ Lulofs theorized that apart from ruining families, it also offered little impetus for men to contribute to *harta pusaka*, because as they lived off their wives’ familial possessions, they would remain unaffected by their lineages’ loss of land and “imperturbably regard how their tax debts would be redeemed from their sisters’ property.”¹⁴² (Thereby he overlooked the fact that all men took part in the lineage system one way or another, and that confiscation of *pusaka* lands would always affect some men, whether

135 ANRI AS GB MGS 4233, herein: MGS 6-12-1904 n4976.

136 ANRI AS GB MGS 4477, herein: MGS 2-2-1908: DirFin to GG 2-1-1908.

137 Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 69-70.

138 As discussed by the Council of the Indies in 1907. NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: RvI 13-3-1906.

139 Pawning did become more common over the nineteenth century, see: Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 58-59, 76.

140 Heckler, *Voorstellen I*, herein: ‘Bijlage VI. Ontwerp belastingordonnantie, samengesteld door de commissie Ris-Heijting-Lulofs’, 88-91 and ‘Bijlage VIa. Toelichting op de ontwerp belasting-ordonnantie, met Naschrift’, 92-105.

141 ANRI AS GB . MGS 4762, herein: Belastingvoorstellen SWK, Advies Ass-Res Loeboe Sikaping, 21-11 en 6-12 1904, p. 32. Ballot later published a book at his own on the topic (*Ontwerp Agrarische Regeling voor Sumatra’s Westkust, Mei 1911*, S.I.: s.n.), in which he argued for the recognition of *pusaka* lands in colonial law, and was dismissed because of his disagreements and severe critique on government policy on the matter. Kahn, *Constituting the Minangkabau*, 187-223.

142 Heckler, *Voorstellen I*, herein: ‘Bijlage VIa. Toelichting’, 94.

or not they were men who could lay claim to those lands.) Governor, E.A. Taylor Weber (in office 1902-1906), advocated taxing the incomes of *sebuah perut* instead of *kaum*, to tax closer to the individual level without violating *pusaka* lands.¹⁴³ He suggested using various indirect taxes such as vehicle, firearm and slaughter taxes to cover the deficits, which had grown from 451,000 to 2,373,000 guilders in 1902-1904, and passed 6 million guilders in 1907.¹⁴⁴

Navigating this bureaucratic minefield, advice and information-overflow, Van Heutsz and Fock had to bridge social responsibility and engineering with keeping balanced budgets and the ambition to reduce coerced labour across the archipelago. They both considered the incomes of *sebuah perut* too small to be taxed efficiently, and Fock was not in favour of the levying of 'additional taxes' which "offered no structural solution as long as the head tax question remained unanswered."¹⁴⁵ Hence they made the fateful decision to settle on an income tax that used *harta pusaka* as tax objects under the lineage's responsibility.¹⁴⁶ The ordinance was hurriedly drafted by Director Hartevelt and imposed a 2% tax over technically all 'incomes gained from *harta pusaka*' (and not *pusaka* lands themselves).¹⁴⁷ This way, it was presented as an income instead of a property tax.¹⁴⁸ Still, *pusaka* lands were indirectly maintained as taxable objects. Men were held accountable for their wives' incomes, and the *mamak kepala waris* were made

143 NA MinKol 1901-1953 OV 666, Vb. 6-8-1909 n40, herein: 'Rapport' GovSWK to GG, 5-3-1909 and RvI 10-4-1909; NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: 'Nota A2: "voorstelling invoering directe belasting SWK": Afschriften GovSWK (E.A. Weber) to G.G., 26-2-1904; ANRI DepFin 348, herein: GG to DirFin, 29-7-1905, DirFin 23-3-1909 and GovSWK to GG, 5-3-1909.

144 NA OV 441 Vb, 6-3-1907 n27, MinKol to RvMin: 'Nota A2', 6-3-190; AS GB MGS 4762, herein MGS 21-6-1905: RvI 7-6-1905: 'Invoering van belasting ter SWK, Ag. 11037/5.'

145 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: 'Nota A2.'

146 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: Vb., MinKol to RvMin., 'conceptordonnanties' and 'Advies A2', 6-3-1907.

147 Stbl. 1908 n93.

148 This was advised by botanist and Director of Agriculture M. Treub (1905-1909), brother of M.W.F. Treub (who had mitigated the introduction of the corporate tax, see chapter 2). M. Treub argued that because the Dutch colonial government had introduced coffee to Sumatra, maintained and organized its cultivation, and had taken care of its sale, the "coffee cultivators" and their lands had merely had an "instrumental role." Hence, he continued, the government had rights not to land, but to the coffee that was produced on this land, and these rights he claimed could be replaced by levying income taxes. See: ANRI AS MGS 4477, herein: MGS 2-2-1908: DirLb to GG, 3-1-1908 and 16-1-1908, DirFin to GG 2-1-1908, AS, 'Nota: Invoering directe geldelijke belasting'; See also Heckler, *Voorstellen II*, herein: 'Bijlage: DirLb to GG, 5-1-1908.'

responsible for payment.¹⁴⁹ *Mamak* were to ensure that men contributed to the lineages' taxable incomes.¹⁵⁰ In theory, non-payment was punishable with confiscation of *harta pusaka* or *pencarian*, but this was strongly discouraged in practice.¹⁵¹

The tax illustrates the colonial obsession with adopting a definition of hierarchy as organized and structured around local omnipotent, male Oriental despots, lords or 'kings', for continuation of indirect rule. Such lords were absent in West Sumatra, so they were created and appointed from the old *adat* elite, and made to move between colonial and ingenious registers of power, in exchange for collectors wages.¹⁵² But in Minangkabau society, as men had some representative political authority but no property rights, the power-relations between women, men and children who lived as members in familial society having specific roles, duties and obligations, simply could not be reproduced in such inflexible terms of colonial indirect rule, rendering the potential of indirectly ruling and taxing male-figures impossible.

For Governor Taylor Weber the tax ordinance was a reason to resign, as he strongly advocated for the inviolability of *harta pusaka*.¹⁵³ In Batavia and The Hague his resignation caused some reluctance to impose the tax, out of fear of unrest. But in light of recent military successes in Aceh and consolidation of Dutch power on Sumatra and elsewhere in Indonesia, the succeeding Governor, F.A. Heckler (in office 1906-1910), expected the Dutch position on Sumatra would be strong enough to deal with the safe introduction of taxes.¹⁵⁴ Though some level of resistance was considered unavoidable, they figured that taking away the "pinching bands" of forced coffee

149 Stbl. 1908 n93; ANRI AS MGS 4477, herein: MGS 2-2-1908: DepFin to GG 2-1-1908, Besl. 17-2-1908. As in other provinces, it was coined 'termed 'tax on company- and other incomes' (*belasting op de bedrijfs- en andere inkomsten*), while in Malay the term *bea pencarian* ("levy" or "payment over income") was used. The term head tax was to be avoided, as in Malay it translated to *uang kepala* which was the term used by the Minangkabau for a specific kind of payment paid by non-Muslims to Muslims, and therefore considered offensive. NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: RvI 13-3-1906. (The term *bea* derives from *beya*, which literally means 'costs.' Moertono, *Dulu, Kedudukan Wajib Pajak itu Terhormat*, 60.)

150 Stbl. 1908 n93 (art. 4); Heckler, *Voorstellen II*, herein: RvI 8-6-1906: 19-24.

151 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: Vb., MinKol to RvMin., Conc-Ord and 'Adviesnota A2', 6-3-1907.

152 As customary, local chiefs (*tuanku laras* and *penghulu suku*), clergymen, teachers and Indonesian officials were exempted. Estimated revenue for 1908 was assessed at 1,135,000 guilders at a 4% rate, or 550,000 guilders at a 2% rate and 81,000 guilders in the slaughter tax (on horses, buffalo's, cows and pigs, also announced in 1908) together guaranteeing at least 560,000 guilders in collector's wage. AS GB Besluiten 1341, herein: DirLandbouw to GG, 5-1-1906; DirFin to GG, 6-9-1905 and DirFin, 5-2-1906; NA OV 441 Vb. 6-3-1907 no. 27, herein: Vb.

153 ANRI DepFin 348, herein: Nota DirFin', 15-10-1909 and GovSWK to GG, 29-9-1909; Amran, *Pemberontakan Pajak*, 23-25; R. Amran, *Sumatra Barat Plakat Panjang* (Jakarta: Penerbit Sinar Harapan, 1985), 332.

154 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908.

cultivation would help in “making a good impression on the population.”¹⁵⁵ Heckler ordered the calling together of all *laras*, *nagari* and *rodi* chiefs to announce the introduction of the tax and communicate instructions for data collection, assessment and levying practices. He encouraged the use of an “explanative and instructive instead of a consultative tone”, to discourage the chiefs from interpreting these gatherings as open-ended meetings, supposedly leading to unanimous agreement (*mupakat*). Heckler referred to the story of an Assistant-Resident of the district Tanah Datar, who once held such a meeting in Fort van der Capellen (present-day Batusangkar), where “one out of thousands of chiefs” was not present. This chief later claimed that all decisions made at that meeting were invalid to him, as he had not been consulted. This demonstrates how specifically instrumentalized aspects of indigenous society, in this case chief meetings, were wielded much more capably by indigenous chiefs. In trying to employ elements of indigenous society to control it, the state was often outwitted by local powerholders who obviously knew how to use the intricacies of their society much better.

Hence, Heckler moved to a much more coercive strategy, and stressed that the aim was to impose taxation, not discuss it.¹⁵⁶ But in the case of the Minangkabau, such a policy was seriously misguided. The government attempted to determine which conversations were allowed and which not; it expected self-surveillance through indirect rule and compliance with its taxes from a population that experienced its policies as oppressive, deceitful and unwavering in its inaccurate convictions. How could such self-surveillance ever come about, if the instructions of the state to its indirect rulers conflicted with the most fundamental conceptions of social organization and identity? Not only did the Dutch incorrectly appoint *mamak kepala waris* as privately responsible for the *harta pusaka* and accountable for the incomes of their lineages, thereby completely ignoring every aspect of the traditional female inheritance system, they also attempted to curb the consultative nature of Minangkabau family life, which provoked the strongest reactions. In 1908, Heckler cancelled all further tax announcement gatherings, reasoning in imitation of Michielsen that these only provided a platform for such resistance.¹⁵⁷ The *Raad van Indië* advised that the Dutch position was “undoubtedly strong enough to cripple any resistance”, but considered it “shameful to have to make the population of a province, in which we [the Dutch] have been supreme for so long, obey with violence.”¹⁵⁸ This was

155 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908.

156 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908.

157 ANRI AS GB MGS 4477, herein: MGS 2-2-1908: AS nota: ‘Invoering directe geldelijke belasting’; ANRI DepFin 348, herein: DirFin, 7-9-1908: GG to DirFin 19-8-1908.

158 ANRI AS GB Besl. 1341, herein: RvI 13-3-1906. See also: RvI 8-6-1906 in: Heckler, Voorstellen II. The Council of the Indies had already made this argument in March 1906, and claimed that having to oppress resistance after introduction of taxation would be “bad for the government’s prestige” (NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: RvI 13-3-1906).

acknowledged by both Heckler and Fock, who had declared in 1905 that the tax was by no means to be introduced "by using bayonets."¹⁵⁹ A call which was admirable for its optimism but insensible considering the monstrous disregard for indigenous society and rule the Dutch were about to present.

Bayonets after all: the tax rebellion of 1908

Responses to the tax-introduction were fierce. Multiple *penghulu* refused to comply, furious about not being consulted and the imposed vulnerability of *harta pusaka*. The course of events is assiduously reconstructed by Rusli Amran and K. Young. They describe how in Empat Kota, in the district of Old Agam, large public meetings were held by outraged villagers. The 400 *penghulu* of the *nagari* in Empat Kota swore an oath not to pay.¹⁶⁰ One of them, Angku Haji Saidi Mangkuto, claimed that the "*Kumpeni*" only had rights to coffee delivery and infrastructural development, but not to taxation.¹⁶¹ A week after the announcement of income taxes, twenty-four of the leading *penghulu* of Empat Kota had been arrested and taken to Fort de Kock.¹⁶² The *controleur* of Old Agam unsuccessfully attempted to persuade the *mamak kepala waris* in Empat Kota to submit data.¹⁶³ Touring the *nagari* under armed surveillance, he arrested more uncompliant *penghulu*, as the revolt spread across West Sumatra. In Batusangkar, lineage heads refused to provide information on landownership and groups of armed villagers, wearing white robes, believed to offer divine protection against bullets, confronted Dutch troops accompanying the local Assistant-Resident and were slaughtered by *Marechaussee* gunfire.¹⁶⁴ These incidents grew in number. Masses of protesters, under the influence of *ulama* calling for *perang sabil*, united in a consolidated anti-colonial front. In June, in the region of Kamang, villagers under leadership of the local *penghulu* Haji Abdul Manan drove out other *penghulu*, loyal to the Dutch, and threatened to attack those planning on paying their taxes.¹⁶⁵ Dutch troops sent to Kamang clashed with men dressed in white robes.¹⁶⁶ This 'Perang Kamang' (Kamang War) was followed by revolts in Batipuh, Sepuluh Kota and Pariaman (where the insurgency is commemorated as the *Perang Manggopoh*), only suppressed

159 ANRI AS GB MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908, 'Verklaring Fock, Nov. 1905.'

160 Young, *Islamic Peasants and the State*, 63.

161 Ibid.; Amran, *Pemberontakan Pajak*, 129-130.

162 Young, *Islamic Peasants and the State*, 62.

163 Oki, "Social Change", 74; Amran, *Pemberontakan Pajak*, 138.

164 Young, *Islamic Peasants and the State*, 66-67; Oki, "Social Change", 76. The *Marechaussee* or, 'Korps Marechaussee te voet' (literally "marshal corps on foot"), was an army unit established during the Aceh War (see Chapter 6). It was the elite gendarmerie corps of the Dutch colonial army, composed of special troops specialized in counter-insurgency, deployed to sweep up resistance in small patrols

165 Young, *Islamic Peasants and the State*, 67-73.

166 Ibid., 71; Amran, *Pemberontakan Pajak*, 130-131.

around July after reinforcements arrived from Java.¹⁶⁷ The *tuanku laras* of Old Agam, where the revolt had started, paid 7,400 guilders tax which was interpreted as surrender.¹⁶⁸

The 1908 tax-rebellion still occupies an important role in the local collective memory of Dutch colonialism in West Sumatra. It is seen as an indicator of the strength of popular response to Dutch attempts to alter social *adat* roots to effect socio-economical, religious and politically-driven change through tax policy.¹⁶⁹ Contemporary colonial officials considered the rebellion to have been caused by structural neglect of the *Plakkaat Pandjang* and ignoring the *penghulu*'s expectation to be consulted.¹⁷⁰ Heckler blamed the protracted lingering and delay in imposing the tax, believing it caused a "climate of restraint" in which family chiefs had become overconfident and arrogant towards Dutch officials.¹⁷¹ He also accused the media, in particularly the *Sumatra Bode* (a local newspaper), of causing uproar by criticizing Dutch policy and stirring up the "usual opportunists and troublemakers", on whom Dutch officials typically blamed resistance.¹⁷² The majority of the population, Heckler asserted with assurance, accepted Dutch supremacy. The presence of "recalcitrant elements", he concluded, using an ostentatious Bismarck-quote, only proved that "good politics cannot be conducted without a good army."¹⁷³ To Heckler, a true 'modern imperialist', whenever colonial policy proved unpopular, the only possible and defensible explanation was to blame it on the opportunism of malicious extremists.

Of course, the causes and effects of the revolt were more complex and multifaceted. By including the significance of religious leadership and peasant mentality Young argues that the 1908 rebellion was partly caused by "a crisis of elite displacement." He interprets the outburst as a response of former political-economic elites that were abruptly marginalized by the

167 Young, *Islamic Peasants and the State*, 73-78.

168 *Nieuwsblad van het Noorden*, 21 (1908) no. 152, 30-06-1908, p. 2; Oki, "Social Change", 76. A surprising 36,000 guilders was still collected in Old Agam during the revolt under the threat of violence.

169 R. Amran, *Sumatra Barat: Pemberontakan Pajak 1908* (Jakarta: Gita Karya Geka, 1988), 328-329.

170 Young, *Islamic Peasants and the State*, 63; Oki, "Social Change", 78.

171 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908. At a meeting in Batavia with the Governor General, residents of Tapanuli and members of the *Raad van Indie* in 1924, it was agreed upon that the cause of the revolt was primarily the surprise of the population about the actual introduction of taxes in 1908, after two decades of postponement. See: NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924.

172 Ibid.; G.A.N. Scheltema de Heere, "De Belastinginvoering op Sumatra's Westkust", *IG* 44:1 (1923), 122-156. The editor in Chief of the *Sumatra Bode*, Karl Baümer, was even prosecuted for libel, scorn and slander of Lulofs, and received a fine of 50 guilders by the court in Padang, but acquitted in high appeal in Batavia. See Anonymous, "Het Persdelict", *Het Nieuws van den Dag voor Nederlandsch-Indië*, 21-05-1907, p. 1; 14-06-1907, p. 3; 16-10-1907, p. 2; "Onnodig op Kosten Gejaagd", *Het Nieuws van den Dag voor Nederlandsch-Indië*, 1-11-1907, p. 1-2. See also *De Sumatra post*, 9/160, 13-07-1907, tweede blad p. 3.

173 ANRI AS GB MGS 4477, herein: MGS 11-5-1908: GovSWK to GG, 30-4-1908; NA MinKol MvO 163: F.A. Heckler, *Sumatra's Westkust*, 1910.

abrogation of the Cultivation System. Indeed, by siding with charismatic religious leaders in response to popular discontent aroused by the introduction of monetary taxes, these elites mobilized the population in armed resistance to restore some of their former authority.¹⁷⁴ Islamic reformism had never disappeared after the *Padri* war and was still at odds with the old *adat* and the colonial state. Competing *tarekat* whose popular authority found wide adherence among some Minangkabau through institutionalized religious education, rose and fell under the influence of modern Islamic tenets throughout the nineteenth century.¹⁷⁵

The 1908 rebellion was no isolated event. It resonated with overarching political developments related to colonial taxation across the archipelago. The parallels between Young's and Kartodirdjo's analyses of the rebellions in West Sumatra in 1908 and Banten in 1888 are striking. In both cases religious leaders stepped into the vacuum caused by marginalized or alienated and 'displaced' political elites that, as a consequence of their cooperation in the colonial forced cultivation systems, lost legitimacy in the eyes of the population. What sparked and caused people to join both rebellions seemed to be principle of the introduction of taxes as an alternative to labour rather than the specifics of these taxes, even though the rebels pointed to these as a direct motive for the revolt. In 1919, an *adat*-leader confessed he participated in the anti-tax rebellion of 1908 because he simply "did not understand why the Minangkabau had to pay income and slaughter taxes to the Dutch."¹⁷⁶ Certainly, the tax system's immediate violation of local social institutions cannot be ignored. It added another dimension to the rebellion. Apart from the response of displaced political elites, conjoined with religious fervour, it should also be seen as a collective popular response to decades of purposeful Dutch disregard of *adat* life. The imposition of income taxes in 1908 and the brutal violation of *pusaka* lands was recognized as another leap in this process, and as a deliberate imposition of colonial bureaucracy, replacing older institutions and imposing more direct control that threatened further social reform and diminishment of rights and traditions. These rights, under the cultivation system, had been relatively well conserved.¹⁷⁷ 'Field agents' like Ballot and Lulofs realized that taxation was seen as an expression of colonialism and a threat to the development of local social norms. *Adat* was always subjected to change and transformation, but the continuous explicit threat of foreign interference through these radical, importunate tax reforms engendered the idea that Dutch policy was bound to unsettle *adat* society and crucial aspects of family life and organization. The anti-tax rebellion marked not only the "decline of *adat*-based leader-

174 Young, *Islamic Peasants and the State*, 33, 145, 249.

175 Ibid., 128-129; Oki, "Social Change", 103. In West Sumatra, it was not the *Naqsyabandīyah* but the *Syattariyah* brotherhood that attracted support and fuelled the religious dimensions in the 1908 uprisings.

176 *Warta Hindia*, 30-5-1919 (in: IPO 1919 no. 55), quoted in: Oki, "Social Change", 79.

177 Young, *Islamic Peasants and the State*, 273-281.

ship" and the "rise of prominence of Islamic reformists and modernists together with the emergence of Western educated leadership"¹⁷⁸, it also marked the idea of the decline of *adat* society itself. And it was this last, the decline of *adat* society, that people resisted.



Figure 5.1. Tax collection in West Sumatra.

Cartoon in a Dutch socialist newspaper in response to the tax rebellion in West Sumatra in 1908. The description reads: 'The bloodbaths in West Sumatra. The Dutch tax collector: "Your purse or your life!"'

Source: *Het Volk*, dagblad voor de arbeiderspartij, 21-06-1908 "prent over de belastingopstand in West Sumatra."

5.5 AFTER THE STORM: 'FALSE ELITES', PRETENCE AND DISTRUST

The rebellion should certainly not be perceived as a sudden, violent break with a peaceful past, but rather as fitting into a long tradition and onset of expedited Minangkabau resilience against foreign influence. Peace returned, and income taxes were collected without much disturbance,

178 Oki, "Social Change", 80, 103.

but under increasing colonial distrust and an awakening 'Mohammedan fanaticism' in West Sumatra. Coffee production, free since 1908, had in fact barely suffered from the revolt and increased gradually, invalidating the apprehensions of Ballot and Struick.¹⁷⁹ The economy seemed to benefit from free labour as commercialization and monetization in various districts increased, to the benefit of merchant classes in Padang and colonial tax revenue (see graph 5.1).¹⁸⁰

Still, the annual tax collections were characterized by mutual aggravation and delay. Heckler reported how taxes were only paid after being haggled down, or not at all.¹⁸¹ In 1909, concurring with the further encroachment of the colonial state into the smaller corners of Indonesia, the colonial government had unsuccessfully tried to expand the income taxes to the Mentawai islands (about 100 kilometres West of West Sumatra), the only part of the province still untaxed. Government outposts, established on the islands of Sipura and Siberut to facilitate tax collection, were regularly attacked. In 1915, an army commander was murdered, and Resident¹⁸² J.D.L. le Fèvre (in office 1915-1919) proclaimed that the islanders were "unfit" to pay direct taxes.¹⁸³

Meanwhile, in spite of the objections of Ballot (promoted Governor of West Sumatra in 1910), the Agrarian Law had been promulgated for West Sumatra in 1915, facilitating further exploitation of West Sumatra's soil by foreign entrepreneurs and further violation of *pusaka* and *ulayat* lands.¹⁸⁴ In addition, the tax rate was doubled from 2 to 4% to align it with the 1914, archipelago-wide company tax.¹⁸⁵ In response, four infuriated Islamic leaders plotted another revolt, but they were discovered and captured.¹⁸⁶ Dozens of men in the home region of these leaders refused to pay tax and perform or buy off their services. They were punished severely with heavy forced labour and imprisonment.¹⁸⁷ Tax-exemption of (usually wealthy) chiefs and civil servants was especially provocative of discontent among the Minangkabau, as in the old *adat* order they were expected to share and participate within society, rather than exploit and govern from above.¹⁸⁸ The cause of resistance was once again attributed to the purported subversive

179 Huitema, "De Bevolkingskoffiecultuur op Sumatra", 62.

180 KV 1910, 27-30; Oki, "Social Change", 103.

181 NA MinKol MvO 163 (Heckler, 1910).

182 In 1915 the 'province of Sumatra's Westcoast' was downgraded to a Residency following administrative reforms across Sumatra.

183 NA MinKol 1901-1953 OV 1586, Vb. 10-8-1916 n44, herein: Res. SWK to GG, 2-3-1916; Stbl. 1915 n308.

184 Kahn, *Constituting the Minangkabau*, 210; Oki, "Social Change", 113.

185 Stbl. 1914 n131; 1915 n191.

186 Oki, "Social Change", 91.

187 *Warta Hindia* 15-5-1926, no. 45-49.

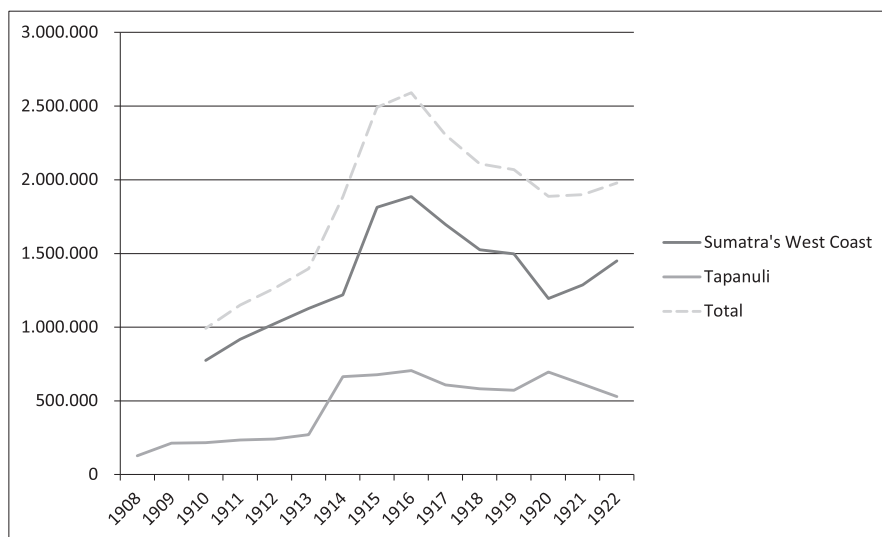
188 Oki, "Social Change", 93; A.J. Hamerster et al., *Rapport van de Commissie van Onderzoek Ingesteld bij het Gouvernementsbesluit van 13 Februari 1927 No.1a Dl.2: De Economische Toestand en de Belastingdruk met Betrekking tot de Inlandsche Bevolking van Sumatra's Westkust* (Weltevreden: Landsdrukkerij, 1928), 47, 117.

nature of the Minangkabau. But an extensive investigation into corvée services in Jambi, Palembang, West Sumatra and Tapanuli demonstrated that the heavy burden imposed by corvée labour had, just as in Java, not been diminished after the introduction of monetary taxes. The putative 'lack of coolies', lead investigators J.H. Lieftrinck and J. van der Marel argued, continued the use of local labour at wages too low to sufficiently increase monetization for tax payment.¹⁸⁹ This had lured officials and local chiefs into demanding corvée rather than levying taxes.¹⁹⁰ Avoidance of performing services was punished vigorously, and across Southern Sumatra the increasingly oppressive corvée regime caused popular outrage leading to revolt.¹⁹¹ The subsequent measures are reminiscent of the policy on Ambon and Java. In order to soothe tensions, reduce its administrative intervention and at the same time bolster its grip over the chiefs' engagement in the new fiscal infrastructure, the government awarded the *nagari* council's greater autonomy to administer taxes by the adoption of the so-called '*nagari* ordinance' of 1915. This also restricted membership of the *nagari* council to the those men the government recognized as 'original *penghulu*', and helped to standardize *nagari* governance.¹⁹² These *penghulu* had to be self-funded through collectors wages, and, as elsewhere, soon acquired the skills and tricks to manipulate people and information, ensuring minimal taxation and maximization of incomes for their own lineages, at the cost of others.¹⁹³ Officials arrived at the same conclusion as their predecessors, that

-
- 189 Lieftrinck, *Onderzoek naar de Heffing van Belastingen 1*; J. van der Marel and J.H. Lieftrinck, *Bijlage van het Verslag van het Lid van den Raad van N.-I., J.H. Lieftrinck, over zijn Onderzoek naar de Heffing van Belastingen en de Invordering van Heerendiensten ter Sumatra's Westkust. Nota over den Druk der Heerendiensten 5 vols., vol. 2: Onderzoek naar de Heffing van Belastingen en de Vordering van Heerendiensten in Eenige Deelen der Buitenbezittingen* (Batavia: Landsdrukkerij, 1917). (J.F. Lieftrinck was the brother of F.A. Lieftrinck, Director of Finances in 1908-1918.) C. Th. Van Deventer proposed to import labourers from outside West Sumatra to fulfil in the labour demand, but Director of Interior Administration D. Tollenaar (in office 1910-1916) preferred use of local labour which he hoped would cheaply help increasing employment, monetization and tax payment. Van Deventer, "Het pijnlijke kwartier"; ANRI AS GB TGA 6938, herein: DirBB to GG, 24-11-1914.
- 190 ANRI AS GB TGA 7853, herein: BGS 28-12-1918: RvI 16-11-1918; ANRI AS GB TGA 6938, herein: DirBB to GG, 24-11-1914.
- 191 The Assistant-Resident of Solok, for instance, once arrested and imprisoned two persons who had been 'neglectful' in performing corvée by the armed police, even before they were actually convicted. But in light of recent events, it was advised not to use armed police – even by the police chief – and spare the 'truants.' ANRI AS Besl. 17-1-1920 n37, herein: DepBB, 6-1-1920: Res. SWK to DirBB, 30-5-1918, Afschrift Res. SWK to Ass-Res Solok, 8-10-1917, Ass-Res Solok to Res. SWK, 15-5-1918, 'Hoofd Korps Gewapende Politie' to DirBB and 'Divisiecommandant Gewapende. Politie te Solok', 17-7-1918.
- 192 Oki, "Social Change", 82-83; A. Kahin, *Rebellion to Integration: West Sumatra and the Indonesian Polity, 1926-1998* (Amsterdam: Amsterdam University Press, 1999), 26.
- 193 As argued by Director of Interior Administration Tollenaar (in office 1910-1916): ANRI AS GB TGA 6938, herein: DirBB to GG, 24-11-1914. See also: Oki, "Social Change", 93.

chiefs were too incapable and dishonest to be trusted with tax money.¹⁹⁴ Relocation and transferral of *penghulu* across districts supposedly countered 'corruption' by breaking old ruling patterns, but as a side effect cost the *penghulu* much of their former legitimacy.¹⁹⁵ The perpetual imposition and aggrandization of 'false' ruling elites created a rift between the government's responsibility and the effects of its policies. It was much easier to blame indigenous corruption and misrule for the reprehensible effects of the tax policy, rather than to acknowledge that the indirect ruling system in itself stood in the way of shaping a just and transparent local tax system.

Amount in guilders



Graph 5.1. Income tax revenue from 'Inlanders' in West Sumatra, 1908-1922.¹⁹⁶

194 Liefcrinck's report had (like that of Fokkens twenty years earlier in the case of Java), led to a new series of ordinances in which villages were encouraged to buy-off collectively. Director Tollenaar and the Advisor for Decentralization, H.A. Kindermann, had little reliance in the *pengulu* to collect these taxes uncorrupted: ANRI AS GB TGA 7853, herein: BGS 13-9-1918: 'Zendbrieven, Adviseur Decentralisatie (Kindermann)' to GG, 16/18-2-1918, DirBB to GG, 23-4-1918 and AdvDec to DirBB, 24-5-1918.

195 Oki, "Social Change", 93.

196 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Resume, Voorstellen tot wijziging belastingstelsel Sumatra's Westkust en Tapanoeli: bijlage VI: Bruto aanslag inkomstenbelasting inlanders in Sumatra's Westkust en Tapanoeli, 1908-1922.' The decrease between 1916-1921 is explained by the World War I recession in coffee production.

Mistakes and opportunities

As a result, tax data was unreliable and tax-levying uncontrolled. Relocated *penghulu* enjoyed little autonomy, and dared not tax the incomes of families and people wealthier than themselves, hence smaller incomes bore the brunt of the burden.¹⁹⁷ Lieftrinck and Van der Marel suggested levying land rent in West Sumatra, based on 'impersonal' measurable data, as a more adequate tax.¹⁹⁸ This was discussed in Batavia, in 1924, at a staff meeting with the Residents of West Sumatra and Tapanuli, the *Raad van Indië* and various Directors. The meeting had been called by the Governor General who had grown concerned about the unequal distribution of the tax burden in West Sumatra, and the relatively poor tax-performance of the region in general. The average assessment per person was below 4 guilders annually, while in comparable provinces, such as Palembang, West Borneo and Lampung, it exceeded seven guilders.¹⁹⁹ At the meeting all agreed that a land rent was generally a fairer method of taxation, based on the size of arable land, average rice prices and productivity. However, both Residents did not share in Lieftrinck's optimism for the attainable realization of an adequate measurement and levying system. Surveying *sawah* productivity, the Resident of West Sumatra asserted, would take at least ten years.²⁰⁰ Ultimately the government opted for the middle ground, surveying arable lands to improve levying of the same old income tax.²⁰¹ In the meantime, the Director of Finances, was vaguely instructed to continue estimating incomes, as "efficiently as possible", in order to reach assessments that would "concur with the spirit of the income tax ordonnance."²⁰² Such was the discrepancy between a government that was logical and theoretically sound in its ambitions, but limited in its support for local governors, who had to put theory into practice.

Meanwhile, the idea of introducing land rent had not gone unnoticed in West Sumatra, and was received with little enthusiasm as it promised an even more direct type of taxation. The memory of Dutch tactlessness in their treatment of *adat* society, infringement on land, labour and social organization was still fresh, and combined with increasing social instability and economic 'aggravation' as a consequence of a decade of unequal taxation, provided ample breeding ground in disgruntled Minangkabau society

197 Lieftrinck, *Onderzoek naar de Heffing* 1, 1-5.

198 *Ibid.*, 8, 10-14, 16-17, 25-30; Marel and Lieftrinck, *Onderzoek naar de Heffing van Belastingen*, 2: *Bijlagen*, 1-2, 5-7, 13-17, 31-32.

199 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924.

200 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924.

201 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924: 1^e Gov. Sec. to RvI 19-3-1924 and Concept Besl. 31-7-1924.

202 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924: DirFin to GG, 24-10-1924.

for alternative anti-colonial powers to take root. In 1924, the land rent was extensively discussed at meetings of the PKI (*Partai Komunis Indonesia*; the Indonesian communist party) and among local leaders of *Sarekat Islam*, who denounced the land tax proposal – prompting the Dutch to give up the land rent.²⁰³ The PKI and its anti-colonial rhetoric gathered increasing support²⁰⁴, and in 1926 Dutch colonial policemen detected links between noncompliant taxpayers and the party's influence.²⁰⁵ That year, the PKI attempted to overthrow the Dutch colonial government, starting a nation-wide rebellion in Padang. All over West Sumatra, PKI supporters assaulted village chiefs and colonial officials.²⁰⁶ But the revolt was poorly coordinated and dissolved into chaotic skirmishes before being suppressed within a matter of days by the Dutch army. Communist resistance also broke out in Banten but was quenched as well, and the PKI went underground. In West Sumatra, the uprising symbolized “the culmination of a sustained period of conflict between Minangkabau and the Dutch over the impact of liberal reforms”, dating back to the Domain Declaration of 1874.²⁰⁷ Popular discontent was the only logical outcome, after half a century of land alienation and undermining of *adat* cohesions by the Dutch administration, in which tax policy had a leading role. As with the Javanese and Ambonese, the Minangkabau received little in return for their tax-payments, and experiences of debt, land loss, corruption and exploitation engendered popular frustrations. Access to education was limited to indigenous elites, which high-lighted economic diversification and the breakdown of existing social orders.²⁰⁸ The communist rebellion of 1926-1927 simply brought together all these sentiments, grudges and grievances.²⁰⁹ The fact that so little coordination was required to mobilize such anticolonial mass protest, underlines how unpopular Dutch policy had been the preceding years.²¹⁰ Dutch colonialism had become an easy target for the communist party.

A critical report about the socio-economic impact of taxation in West Sumatra, published in 1927-1928, emphasized the importance of the “modernizing effect” of education among West Sumatra's awakening elite, and argued how reliance on obsolete *adat*-leaders as indirect rulers was long past its expiration date.²¹¹ The report concluded that tax assessments were therefore chaotic, “lucky guesstimates”, in which weak *penghulu*

203 Oki, “Social Change”, 92, 96; Kahn, *Constituting the Minangkabau*, 239; J.J. Mendelaar, “Bestuur en Besturen in de Minangkabau”, *IG* 62 (1940), 529-549: 539-540, 543-544.

204 Kahn, *Constituting the Minangkabau*, 241-243; Oki, “Social Change”, 96-99.

205 Oetoesan Melajoe, 18 and 25-5-1926, no. 36-39 (in: IPO 424. n26, 1926) quoted in Oki, “Social Change”, 94-95.

206 Oki, “Social Change”, 95-96; Kahn, *Constituting the Minangkabau*, 153, 242-245.

207 Kahn, *Constituting the Minangkabau*, 243.

208 Ibid.; Oki, “Social Change”, 103-104.

209 Kahin, *Rebellion to Integration*, 35-36, 46-49.

210 Oki, “Social Change”, 104; Schrieke, *Indonesian Sociological Studies I*, 158-159; Kahin, *Rebellion to Integration*, 33.

211 Hamerster et al., *Rapport*, 2, 122-127.

struggled to maintain order during time-consuming tax-gatherings and then afterwards swindled the assessments.²¹² The government had fitfully monopolized local systems of law and governance to levy and increase taxes, without realizing the promised standards of equality, justice and impersonal administration.²¹³ Corvée labour was increasingly bought off, which decreased the overall inequality of the labour burden, but also created such a demand for money that some *mamak*, still responsible for the payment of all their family members, sold their *pusaka* lands illegally.²¹⁴ The report compared the income tax to the British Indian income tax of 1922, that recognized the “undivided Hindu family”, and reiterated the idea of taxing families as a whole to “respect the economic unity of lineages.”²¹⁵ But officials in Batavia and West Sumatra were unwilling to take the risk of profoundly changing the tax regime once again. The 1927 report clearly recognized the drastic socio-economic changes colonial taxation had produced, yet it still echoed trite stereotypes of the ‘egalitarian, free spirit’ of the Minangkabau as an explanation for their unwillingness to pay and their dissatisfaction with Dutch rule.²¹⁶ Such stereotypes were, until the end of colonialism, always favoured as an explanation for the difficulties of taxation over acknowledgement of structural mistakes that necessitated risky corrections. As a result, for every suppressed revolutionary movement, another one took its place.²¹⁷ In the 1920s, coffee trade increased, and tax revenue collected from ‘inlanders’ showed some growth after 1925.²¹⁸ For a moment, all seemed well; using forceful persistence, the Dutch had seemingly consolidated the colonial tax state in West Sumatra. But this was only on the surface. Below that surface, of indirect rule and pretence, the Dutch had created a society in which taxes were resented for numerous reasons. Compliance remained problematic as a result, and after 1925 revenue stabilized despite steady population growth. An increasing number of people paid less taxes, while the average assessment per capita flatlined (see graph 5.2 and table 5.1).

212 Hamerster et al., *Rapport*, 2, 46.

213 Ibid., 34-35.

214 Ibid., 102-104.

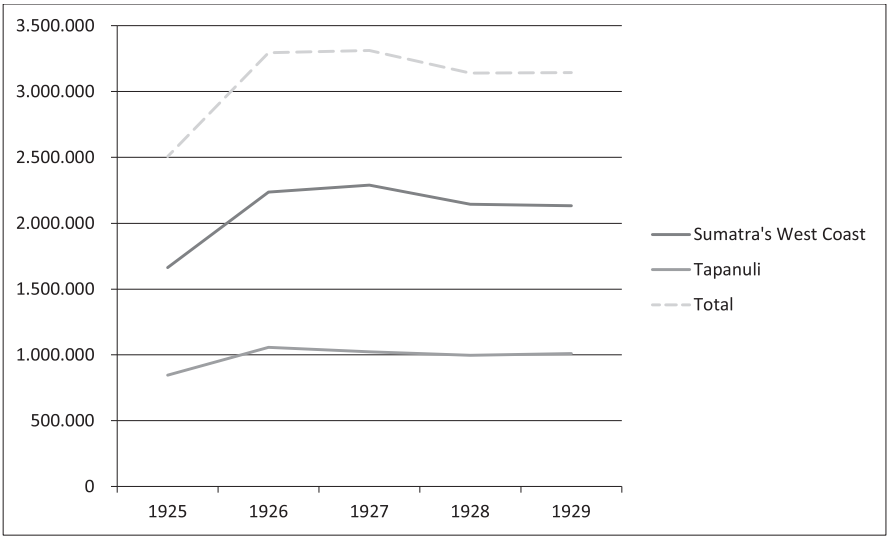
215 Ibid., 46.

216 Ibid., 105 and Hamerster et al., *Rapport 1: Politiek gedeelte, algemene politieke richtlijnen voor de toekomst; het communisme ter Sumatra's Westkust* ((Wetevreden: Landsdrukkerij, 1927), 33-35 and

217 Verslag van Bestuur en Staat, 1930, 11; T. Abdullah, *Schools and Politics: The 'Kaum Muda' Movement in West Sumatra (1927-1933)* (PhD thesis, Cornell University, 1970), 35-60.

218 After Palembang, West Sumatra showed the highest export figures of the colony. At the time, about 90 percent of all labour services were bought off, delivering close to a million guilders, and by 1930 the total tax assessment of ‘inlanders’ stabilized around 2 million guilders.

Amount in guilders



Graph 5.2. Income tax revenue from 'inlanders' in West Sumatra and Tapanuli, 1925-1929.²¹⁹

Table 5.1. Tax revenue collected from 'indigenous inlanders' in the income tax in West Sumatra, 1925-1929.²²⁰

	Sumatra's West Coast			Tapanuli			
Tax year	Tax collected	Number of taxed people	Avarage assessment per capita	Tax collected	Number of taxed people	Avarage assessment per capita	Total indigenous population
1925	1,661,926.5	352,973	4,71	845,151.19	194,465	4,35	Ca. 1,500,000
1927	2,236,338	363,532	6,15	1,057,535.4	206,485	5,12	
1927	2,288,594.9	375,883	6,08	1,023,473	210,243	4,87	1,594,320
1928	2,143,073.8	381,805	5,61	996,433.85	211,500	4,71	
1929	2,132,632.6	386,606	5,52	1,009.956	215,329	4,69	Ca. 1,800,000

219 *Verslag van Bestuur en Staat*, 1926 (bijlage S, pp. 28-29); 1927 (bijlage R, pp. 40-41); 1928 (bijlage S, pp. 42-43); 1929 (bijlage S, pp. 38-39); 1930 (bijlage R, pp 36-37).

220 *Ibid.*

CONCLUSION

The refusal to exempt from *corvée* the two merchants from Padang in 1900 mentioned at the beginning of this chapter, illustrates the difficulties experienced by the state to grant monetary taxes in West Sumatra, even on request. As in Ambon and Java, *corvée* labour constituted an important part of the tax burden in West Sumatra, until well into the twentieth century.

This chapter has explained how in the case of Minangkabau society, continued dependency on coerced labour related to the male-oriented indirect ruling systems shaped under the cultivation system. The Dutch were obsessed with modernizing and monetizing taxation. This entailed redistributing the tax burden across the empire and among islands, provinces and districts. In West Sumatra, officials attempted to cram the multitude of *adat* variations of the Minangkabau and the economies of Lowlanders into the same tax regime aligned to archipelago-encompassing fiscal obligations. But officials were structurally unable to grasp and control Minangkabau society on its own terms. The Minangkabau were not organized around omnipotent figures of male authority and landownership, but this had little consequences for the system of forced coffee cultivation and *corvée* services as it put to use the collectivized social organization of the *Minangkabau* through an indirect rule system, the principles of which were indifferent to who performed labour or how it was performed. However, the principles of monetary income taxes were not, as monetary income tax expressed the value of labour in money and aimed to redistribute the tax burden. In the case of West Sumatra, this required the adoption of a definition of statecraft and social organization that was not king-centric or structured around a single, male Oriental-despot.

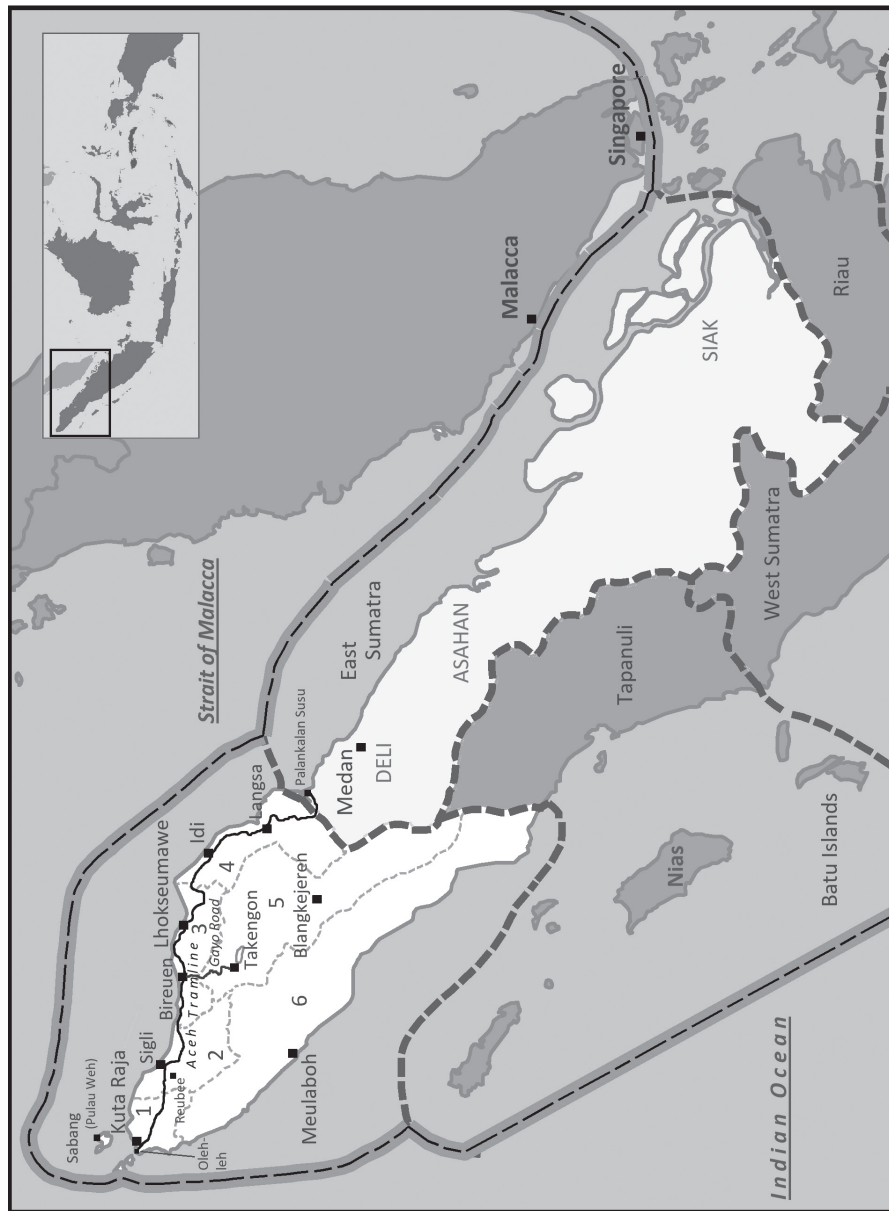
This required a full revision of the monolithic state structures and theories already in place. A deconstruction of the state for the sake of the family necessitated a type of introspection that would have acknowledged that the alternative social models in play in West Sumatra were viable sources for tax-organization. And to European colonizers, that was unthinkable. It was society that had to change, not the state. Stubborn Batavian officials refused to compromise the “bureaucratic spirit of their writing-table theories”²²¹ to the realities of popular resistance. At grassroot level, Dutch policy was experienced as ill-considered, unwieldy, and most of all, dreadfully ignorant of local principles of rule.²²²

‘Colonial spectacles’ could not see beyond models of male, Oriental despots, and local officials could not operate without indirect rule principles, fully assuming male-authority over politics, rule, property and taxation. The Dutch forcefully introduced their monetary taxes, and blamed the inevitable rejection of them by the Minangkabau, on ‘radicalism’, popular

221 As put by Kroessen. Quoted in: Schrieke, “Het Probleem der Bestuursorganisatie”, 78-79.

222 Contrary, in fact, to the ever-valid Government Regulation of 1854.

‘ineptitude’ and the ‘shortcomings’ of society. This way, they limited the necessity of taking action, but also structurally denied the fiscal, political and administrative problems underpinning their tax regime. Popular influence on taxation, which had existed during the cultivation system, declined through the imposition of theoretically authoritarian but pragmatically weak indirect rulers. Meanwhile, the tax burden increased, all adding to popular dissatisfaction and social tensions which, logically, culminated in regular rebellion and resistance.



Map 6.1. Aceh and East Sumatra.

Districts (of Aceh):

1. Great Aceh
2. Pidie
3. North Coast of Aceh
4. East coast of Aceh
5. Gayo and Alas
6. Westcoast of Aceh

Indigenous elites and violence in Aceh

“Head downstream, gentlemen, to war! It is God’s will [...] obey our prophet! [...] Fighting the kafir is your duty! [...] If you accept the hand of the infidel, you will become one yourself [...] If no one fights the Dutch, great will be our penance! [...] They will appropriate land [...] take half of all popular possession to enable their expenses [...] such is the rule of the *keumpe*ni [...] They will take everything they find [...], confiscate all weapons, and once having all of them, change the laws and command all to participate in the labour of the *keumpe*ni [...].

Out of every seven days, one must be worked in service of the overlord! Such laws they invent, that women and men, small and large, old and young, even small children and the sick, are called for work when strong enough [...] See for yourself in Padang, Deli and Batavia in Java, where divine laws are no longer obeyed! [...] Such is the system of those cursed by Allah [...] who do not fear His punishment.”¹

These are the severe warnings of the *Hikayat Perang Sabil*, an Acehese Islamic epic written around 1880 as a political-religious call for the Acehese to go into battle against Dutch colonial oppression. To the Dutch, the phrases of the *Hikayat* signalled merely the rage-filled rant of ‘Islamic radicals’, but the *Hikayat* is much more than that. It displays the genuine mixture of concerns of Acehese resistance fighters about the colonial government’s extreme demands and their impact, as expressed in the confiscation of weapons, imposition of forced labour and taxes, attempts at de-Islamization, and the establishment of a rule of heresy and extortion. Allegedly, this had already happened in Java and other parts of Indonesia subject to Dutch rule. These concerns are understandable when considering the fact that few regions in Indonesia experienced a more rapid and radical political-fiscal and socio-economic metamorphosis than Aceh, in the late nineteenth century. In 1870, it was an independent Sultanate – in fact the only remaining principality on Sumatra still unscathed by Dutch imperialism. By 1900 it was devastated, after decades of Dutch imperialist war for expansion. By 1920 it was fully incorporated as another integrated and taxed province of the colonial state.

1 H.T. Damsté, “Hikajat Prang Sabi”, *BKI* 84 (1928), 545-609: 573 (line 260-265), 581 (l. 340-345, 355), 585 (l. 395, 400), 587 (l. 410-420, 415-425), 589 (440-445), 595 (l. 520-525), 597 (l. 545-550).

Indeed, by 1915, company taxes had been introduced, and were in fact (to some extent) paid. Testament to this are the two tax forms displayed in the prologue of this dissertation, which are, indeed, from Aceh. The fact that these forms have been used and preserved as proof of payment throughout the decades signals the importance that Dutch bureaucracy started to play. Perhaps the paper-based culture of the government presented new opportunities for resistance. In Aceh under the Sultanate, no direct taxes or labour services were levied in the manner made customary, by the Dutch colonial government. So how did Aceh move from the severe warnings of the *Hikayat Perang Sabil* to the seemingly compliant tax payment of 1907? The two seem to conflict, or at least represent two profoundly different experiences of, or views upon, colonial rule; the one defines an unholy, extortive regime, the other a reasonably functional colonial tax state. This is striking, because Aceh was unique in the archipelago in the sense that its “colonial occupation was from start to finish a military one.”² How did the Dutch enforce tax compliance and ‘normalize’ tax payment in such a region? How did they attempt to transform a population, perceived as religiously overzealous, unstable and violent ‘fanatics’, into obedient, taxpaying subject-citizens?

To answer these questions, this chapter highlights the importance of indirect rule. By the time the Dutch invaded Aceh, the colonial practice of shaping indirect ruling classes out of ‘Oriental despots’ had become a standardized method of governance that had known a long evolution throughout the archipelago. It had been invented in Ambon and Java, refined during the nineteenth century on Sumatra, and was optimized in Aceh, where the role of Acehnese regional lords, *uleebalang*³, became crucial. Taking over from the Acehnese Sultan, the Dutch developed a profitable local system of trade, tariffs and taxes. By appropriating and employing this system through incorporation of the *uleebalang* in the colonial bureaucracy as ‘feudal’, ‘traditional’ lords (which they had never been), the Dutch professed a continuity of the precolonial political-fiscal system, but at the same time deeply intervened by modifying the roles of the *uleebalang* and introducing coerced corvée labour and direct taxes. This chapter discusses how state agents at various levels attempted to outbalance the looming inconsistencies between this purported continuity and radical change. It illustrates how conflicts between colonial interventionist governance and ‘standoffish’ indirect rule complicated the legitimization and elaboration of the state-building process.

2 A.J.S. Reid, “Colonial Transformation: A Bitter Legacy”, in A.J.S. Reid (ed.), *Verandah of Violence: The Background to the Aceh Problem* (Singapore/Seattle: Singapore University Press/University of Washington Press, 2006), 96-108: 96.

3 The term derived from the Malay ‘*hulubalang*’ which literally means military leader. Andaya L.Y. Andaya, *Leaves of the Same Tree: Trade and Ethnicity in the Straits of Melaka* (Honolulu: University of Hawai’i Press, 2008), 132.

The first section of this chapter briefly addresses Aceh's pre-colonial political and fiscal constitution to highlight the pre-colonial role of the *uleebalang*. Section two discusses the colonial conquest of Aceh. In section three, the fiscal-political inclusion of the *uleebalang* during the Dutch invasion through contract-based indirect rule, developed in East Sumatra, will be analyzed. The fourth section describes the imposition of corvée labour and the company tax in 1908, and investigates the fiscal inclusion of the Acehnese into the same fiscal regime as the Ambonese, Javanese and Minangkabau, against the backdrop of continuous resistance and continuous colonial anxiety.

6.1 POWER IN TRADING, TRADING IN POWER

The Acehnese Sultanate, strategically located on the northernmost tip of Sumatra, was among the first regions in the archipelago to encounter both Islamic and European merchants. A mercantile hub, it appealed to many foreign traders, which supported its rise as the dominant power in the Malacca Strait around 1600.⁴ The Sultanate reached its zenith under Sultan Iskandar Muda (r. 1607-1636), who established a consolidated empire on Sumatra, with Banda Aceh as its cultural, commercial and religious capital, and many satellite states around the Strait. He was only halted at his fourth attempt to conquer Portuguese Malacca in 1629. In Dutch sources he is depicted as an arbitrary and cruel ruler, a classic 'oriental despot.'⁵ In Aceh, Iskandar Muda is heralded as the epitome of Acehnese royalty, power and potential, supporting Aceh's "historical myth [...] of the golden age, a time of greatness" that would gain in strength under the increasing Dutch influence in the nineteenth century.⁶

4 Andaya, *Leaves of the Same Tree*, 122-124. According to Reid, the unification of various states into the unified Acehnese Sultanate in the sixteenth century was essentially enabled by the "intolerable intervention of the Portuguese." A.J.S. Reid, *An Indonesian Frontier: Acehnese and Other Histories of Sumatra* (Singapore: Singapore University Press, 2005), 95. See also Reid, *The Contest for North Sumatra*, 2.

5 Kreemer, *Atjèh*, I, 6, 230.

6 E. Aspinall, *Islam and Nation: Separatist Rebellion in Aceh, Indonesia* (Stanford: Stanford University Press, 2009), *Islam and Nation*, 22.

Political organization under the Sultanate

Trade in various commodities – pepper being the most important one – made Banda Aceh a bustling commercial hub that attracted merchants from across the globe, informing its political and fiscal organization. Trade dictated the political constellation of the Sultanate and the distribution of power.⁷ The Sultan, at the apex of the system, collected revenue and commanded trade by levying various duties (see figure 7.1).⁸ He was elected by, and from, a powerful class of wealthy merchants, *orangkaya* ('rich men'), as principal among equals. The Sultan was of supposedly exemplary pious, just behaviour, and outside his court-capital he was considered a symbolic head of state, as protector of Islamic law and faith, and not a supreme, feudal lord. Only within 'Great Aceh' (current-day Aceh Besar or Aceh proper), the vicinity of the capital of Banda Aceh, the Sultan held executive administrative power.⁹ The *orangkaya* co-administered the city, conducted their own trade and were allowed to levy duties of which they had to award shares to the Sultan. They were also expected to provide him with military assistance. In return they were bestowed with military titles, such as *uleebalang* and *panglima*, under so-called *sarakarta*, royal deeds of appointment.¹⁰

7 Across Indonesia, an intertwined process of commercialization, Islamization and state formation helped formulating the cultural identities of kingdoms and Sultanates as part of an 'Indonesian Islamic cosmopolis'; Aceh was the most prominent one in the seventeenth century, followed later on by Goa and Bone in South Sulawesi, Banten, Minangkabau and other sultanates in Sumatra the eighteenth centuries. See: T. Abdullah, "Islam and the Formation of Tradition in Indonesia: A Comparative Perspective", in J.C. Heesterman et al., *Comparative History of India and Indonesia Vol. 4: General Perspectives* (Leiden/New York: E.J. Brill, 1989), 17-36.

8 K.H. Lee, *The Sultanate of Aceh: Relations with the British, 1760-1824* (Kuala Lumpur: Oxford University Press, 1995), 8.

9 J.T. Siegel, *The Rope of God* (Berkeley: University of California Press, 1969): 10-11, 30, 38-39; T. Ito and A.J.S. Reid, "From Harbour Autocracies to 'Feudal' Diffusion in Seventeenth Century Indonesia: The Case of Aceh", *Sydney Studies in Society and Culture* 2 (1985), 197-213: 202; Sher Banu A.L. Khan, *Sovereign Women in a Muslim Kingdom: The Sultanahs of Aceh, 1641-1699* (Singapore: NUS Press, 2017), 48-50, 271-272.

10 Reid, *An Indonesian Frontier*, 98, 103-104; Siegel, *The Rope of God*, 20; Andaya, *Leaves of the Same Tree*, 132-133. *Uleebalang* would become territorial rulers while *Panglima* were appointed by the court as major military fiefs of important parts of the Kingdom, or as important officials at the court itself. These royal deeds of appointment were needed to lend legitimacy to the position of *uleebalang*, see Lee, *The Sultanate of Aceh*, 10. According to Siegel the possession of a *sarakarta*, or linkage to the original holders of it, started to base descent and inheritance of the *uleebalang* title.

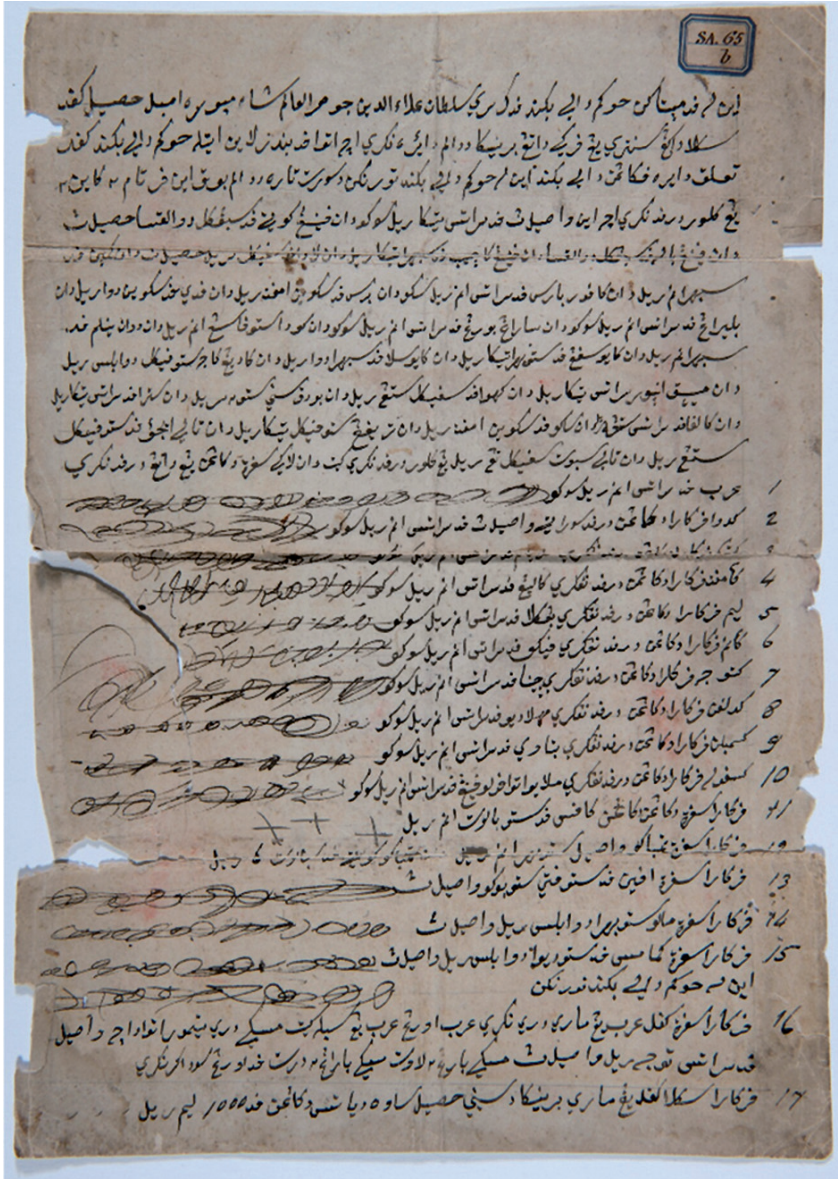


Figure 6.1. Provisions for import and export rights, issued by Sultan Ala ad-Din Djauhar al-'Alam Shah of Aceh (1795-1823). The Sultan determined which goods were taxed and under what tariffs, and shared these tariffs rights with the uleebalang of Great Aceh, who levied them.

Source: Dutch National Museum of Ethnology, Inv. Nr. RV-163-48b. The list has been translated and described by G. Drewes.¹¹

11 G.W.J. Drewes, "Atjehse Douanetarieven in het Begin van de Vorige Eeuw", BKI 119 (1963), 402-411.

The surroundings of Aceh's court-capital were governed by semi-independent rulers that largely derived from a class of local entrepreneurs, mainly *peutuha pangkai* or 'pangkai holders', the funders and overseers of pepper gardens. Providing capital for pepper plantations, they gained a dynamic position between village societies as commercial tycoons, gaining incomes by levying trading tolls and duties.¹² Using their profits to support a body of deputy retainers and collect groups of followers, they slowly established themselves as the hereditary, territorially bound rulers of a *mukim* (an area of multiple *kampung* centred around one mosque), gain a *sarakarta* from the Sultan and establish themselves as *uleebalang* in their own realm. In the core region of the Sultanate, multiple *mukim* were organized in a federation (*sagi*) led by the supreme *uleebalang* (sometimes under the greater title of *panglima*).¹³ The Sultan awarded these provincial lords the *uleebalang* title, to tie them and their regions to his influence and access their profits through taxes.¹⁴ So the use of the *uleebalang* title was fluid and differed through time and space. In the capital, *uleebalang* were state-officials who balanced out the Sultan's power. In the province, they formed a class of independent territorial rulers and warlord-merchants who held ambiguous patron-clientele relationships and competed over commercial interests and resources with the Sultan.¹⁵ This power balance of rivalry and partnership between Sultan and the various *uleebalang* dictated Aceh's political dynamics.¹⁶

12 *Peutuha pangkai* and other subordinate chiefs were sometimes able to collect their own group of followers and break away to establish themselves as independent *uleebalang* in their own realm. See Siegel, *The Rope of God*, 17-20, 33-34; J.H. Heyl, *De Pepercultuur in Atjeh en Onderhoorigheden* (S.l.: s.n., 1913), 4-5; R. Kamila, *The Disobedient Uleebalang: Sarekat Islam and Colonial Civil Rule in Aceh, 1918-1923* (MA thesis, Leiden University, 2017), 13.

13 These *sagi* were named after the number of *mukim* they incorporated. Andaya, *Leaves of the Same Tree*, 144; D. Kloos, "From Acting to Being: Expressions of Religious Individuality in Aceh, ca. 1600-1900", *Itinerario* 39:3 (2015), 437-461: 444; Reid, *An Indonesian Frontier*, 107-108.

14 Siegel, *The Rope of God*, 36-37, 40-41.

15 Kloos, "From Acting to Being", 441. Lee suggests provincial *uleebalang* originally were military commanders of *mukim*, and later assumed more diverse functions such as tax collection, becoming the *mukim*'s undisputed leaders. *Mukim* were often united in larger federations (*nanggru*). Lee, *The Sultanate of Aceh*, 8-9.

16 The situation may be compared to Java's power division between the *Sunan* and *apanage* holders in the crown lands or *Bupati* in the provinces (see Chapter 4), the difference being that in Java power was determined by disposition over men and agricultural produce (taxed in yield shares, cash or labour), while in Aceh power was driven by commerce (taxed in tariffs and duties).

The tax system under the Sultanate

As in Java, the Sultan was entitled to a range of taxes and duties, but lacked the administrative power required to enforce these and relied on the *orang-kaya*, *uleebalang* and *syahbandar* (harbourmasters), to do so.¹⁷ *Uleebalang* in Great Aceh held rights to levy *wasé*, export and import duties, their most important source of income. To levy these *wasé*, *uleebalang* needed as much access as possible to harbours, rivers and bays, where export was taxed under a 'mooring' or 'docking tax' (*adat labuan*).¹⁸ *Uleebalang* had to distribute portions of their *wasé*-revenues to their own administrative elites, and award a share to the Sultan, as *wasé am*, or *wasé sultan*.¹⁹

Uleebalang also collected *wasé jalan* (toll duties) from foreigners for the use of roads, and *wasé lueng* from pepper growers for the use of their irrigation channels.²⁰ Irrigation itself (as on Bali), not land (as in Java), was considered a tax base.²¹ *Uleebalang*, contrary to Javanese lords, levied very few direct taxes and virtually no corvée services – though according to Snouck, some powerful *uleebalang* used feudal services or forced labour as punishment for people unable to pay their fines.²² Indeed, the *uleebalang* in Great Aceh also had the authority to levy fees (*hak* or '*adat*') from their followers for organization of specific services, legal procedures and conflict resolution related to, for instance, marital affairs (*hak* or *adat balé*) or inheritance distribution (*hak praké*) in which village officials (*keuci* and *teungku*) were entitled to share. Villagers who violated *adat*, paid fines to the

17 Lee, *The Sultanate of Aceh*, 10, 127-128.

18 Predominantly in the coastal areas around Sigli and Lhokseumawe (see map 6.1). Heyl, *De Pepercultuur*, 32-33; J. Kreemer, "De Inkomsten van het Landschaps-Bestuur in het Gewest Atjeh en Onderhoorigheden", *IG* 42:2 (1920), 123-148: 136.

19 I only use *wasé* as the term for indigenous import, export and trading duties the Sultan and *uleebalang* levied. In literature and archival material, the terms *wasé* (right) and *hasil* (yield or tax) are used interchangeably, though having different meanings. According to Heyl, *wasé* were rights over land and export, and other levies were called *adat* or *hasil*. In the case of *wasé raja* or *wasé sultan* this can be confusing as in East Aceh the term *hasil raja* was also used for what Heyl termed *wasé* or *hasil uleebalang*, a generic term for the share of pepper yield *uleebalang* were entitled to. Heyl, *De Pepercultuur*, 28, 31-32; Kreemer, "De Inkomsten", 133-134.

20 *Wasé lueng* or *loeëng* was levied by a special official, the *kenjoeroeëng balang*, usually a family member of the *uleebalang*, or executed in unpaid labour services. See: UBL KITLV Collectie Rouffaer (173) D H 875-[1], herein: 'Ass-Res Meulaboh' 1, p. 4-8, 11; Siegel, *The Rope of God*, 22-23.

21 Ibid., 25; cf. Schulte Nordholt, *The Spell of Power*, 12-13, 247-254, 335-336.

22 C. Snouck Hurgronje, *De Atjehers*, II vols. (Batavia: Landsdrukkerij, 1893-1895), 123, 290. One official mentions that some *uleebalang* levied '*usoy*' (or '*oesoy*'), a direct tax levied "arbitrarily" from *rayat* or non-agricultural subjects, while agriculturalists were sometimes expected to pay a "*boeët oemong*", or yield tax to the *uleebalang*. UBL KITLV Collectie Rouffaer (173) D H 875-[1], herein: "Nota van de civiel gezaghebber, P.A.H. Heldens, te Meulaboh, over belastingplicht en agrarisch recht voor de Atjehers, Meulaboh."

uleebalang.²³ But whether the *uleebalang* really “ruled through fear”, using these fines and punishments (or confiscation) to intimidate and extort their followers and top their incomes with “as much cash as possible [...]” simply because “the common Acehnese [...] easily lets himself be maltreated [...] by the *uleebalang*”, as argued by Snouck, is difficult to verify.²⁴ As elsewhere, negotiation was at the heart of the tax assessment procedure, and though many *uleebalang* enjoyed unassailable status, the risk of potential unrest and economic instability provided a sufficient counterbalance to overexploitation.²⁵ In contemporary sources *uleebalang* are presented as “independent harbour kings” who presumably attempted to retain as much revenue as possible for themselves at the cost of the Sultan. The Sultan’s alleged poor tax administration and record keeping prevented him from obtaining his rightful share and provoked structural negotiation of distribution of *wasé* among the Sultan’s delegates and local *syahbandar* in service of *uleebalang*.²⁶ But all parties depended on each other for the continuation of trade, redistribution of profits and power and religious protection. Taxation was political business, in which interested parties were assured of gaining a maximum profit for themselves, but never at the cost of the collapse of other crucial players in the system.

Yet in Dutch eyes’, the *uleebalang* personified the typical ‘mini-despots’ suitable to act as a local counterforce against the Sultan’s rule. As such, they developed into their consolidated role as the local tyrants (which Snouck claimed they were) only under colonialism and backed-up by the military. Systematized rule through fear and violence should perhaps not be understood just as a result of the provincial *uleebalang*’s double position as entrepreneurs, *adat* chiefs and warlords, as claimed by J. Siegel, but also as a method of passing down the increasing strain caused by colonial violence and expansion.²⁷

23 Usually, *hak praké* was ten percent of the value of inherited property. Snouck Hurgronje, *De Atjehers*, I: 69, 73, 74-78, 122-123, 481. Among other taxes levied were “*adat peukan*” (market tax for covering the costs of maintaining the ‘market house’); “*adat kroëng*” (for cleaning rivers and river banks) and “*adat blang*” (paid to chiefs for maintaining irrigation works). *Zakat*, it was claimed, was the “only tolerated form of taxation among the Acehnese Muslims” and was “prioritized above *adat blang*.” UBL KITLV collectie Rouffaer (173) D H 875-[1] and (63) D H 699-[12 serie I], herein: “Nota van C. Winter Sr. betreffende ‘Inlandsche Geestelijkheid’, ‘Inlandsche Rechtsbedeeling’, ‘Landelijke Inkomsten’ en ‘Belastingen door het Inlandsch Bestuur gegeven’, Soerakarta, 1836-1837, met aantekeningen van G.P. Rouffaer.”

24 Snouck Hurgronje, *De Atjehers*, I: 102, 125, and see pp. 122-123 for the full list of *uleebalang* incomes. See for another detailed account on these levies and average amounts Kreemer, “De Inkomsten”, 135; Heyl, *De Pepercultuur*, 32-34.

25 See for instance Visser, *Een Merkwaardige Loopbaan*, 24-33.

26 See for instance UBL Collectie Rouffaer, D H 875-[1], herein: ‘Nota Ass. Res. Meulaboh over belastingheffing’, 13-6-1905; NA MinKol OV 5251, Vb. 1-3-1898 n16 herein: RvI 26-5-1891; Heyl, *De Pepercultuur*, 32. See also K.H. Lee, “Aceh at the Time of the 1824 Treaty”, in A.J.S. Reid (ed.), *Verandah of Violence*, 72-95: 79-84.

27 Siegel, *The Rope of God*, 31-32, 44.

6.2 FROM SULTANATE TO PROVINCE

Aceh underwent a rather different colonization process than Java, Ambon or West Sumatra. It was deliberately conquered and colonized during the heydays of Dutch imperialism in Indonesia. After the death of Iskandar Muda (in 1636) and the Dutch capture of Malacca (in 1641), Aceh had slowly lost its political influence in the Straits and its protectorate states on Sumatra. Two and a half centuries later it was sole surviving independent monarchy on the island, and found its own independence heavily contested.²⁸

The Sultanate contested

Around 1870, economic focus translocated from Java to Sumatra. Legions of international entrepreneurs interested in rubber rather than coffee or sugar, poured in from across the globe, constituting a new genre of colonial entrepreneurs. They were based in the North-east, Sumatra's plantation belt, oriented towards the planter's capital of Medan rather than Batavia, and financed their business in Singapore, a town Fransen van de Putte complained that attracted many "malcontents [...] and adventurers, who [...] readily choose this place as the base for undertakings, detrimental to Dutch interest."²⁹ These 'adventurers' settled their own concessions and contracts with indigenous rulers, which colonial statesmen feared harmed Dutch supremacy and 'local stability', and compelled abandonment of the 'abstention policy.'³⁰ Following the expansion of private concessions, the

28 After Iskandar Muda's death, Aceh was ruled by four succeeding Sultana's, and the Acehnese empire declined but remained politically stable. Khan, *Sovereign Women*, 17-23; Khan, "The Sultanahs of Aceh, 1641-99", in A. Graf, S. Schröter, and E. Wieringa (eds.), *Aceh: History, Politics and Culture* (Singapore: ISEAS, 2010), 3-25; Reid, *An Indonesian Frontier*, 104-106; J. Kathirithamby, "Acehnese Control over West Sumatra up to the Treaty of Painan, 1663", *Journal of Southeast Asian History* 10:3 (1969), 453-479.

29 Translated and quoted by Reid, *The Contest for North Sumatra*, 271. The planters used the Straits dollar as effective currency and found a steady labour supply in Malacca. See A.J.S. Reid, "Chains of Steel; Chains of Silver: Forcing Politics on Geography, 1865-1965", in Lindblad (ed.), *Historical Foundations of a National Economy*, 281-296: 284-287.

30 Reid, *The Contest for North Sumatra*, 21. Abstention policy had been introduced in the 1840s (see C. Fasseur, "Een Koloniale Paradox"), and was still strongly defended by Minister of Colonies J. Loudon in 1861, who wrote to the Governor-General: "Every expansion of our authority in the archipelago I consider a step closer to our downfall." Quoted in P. van 't. Veer, *De Atjeh-Oorlog* (Amsterdam: De Arbeiderspers, 1969), 96. See also J.M. Somer, *De Korte Verklaring* (Breda: Corona, 1934), 94, 120-124. See for colonial 'adventurism' as a trope in relation to the end of abstention policy: J.A. Michener and A.G. Day, *Rascals in Paradise* (London: Secker & Warburg, 1957), 110-144; 't Veer, *De Atjeh-Oorlog*, 17-19, 24-25, 40; E. Locher-Scholten, "Dutch Expansion in the Indonesian Archipelago Around 1900 and the Imperialism Debate", *JSAS* 25:1 (1994), 91-111: 109 and Locher-Scholten, *Sumatraans Sultanaat*, 101-116.

governmental imperial machine pushed the colonial frontier across North Sumatra until Aceh's border was reached.³¹

At the time, Aceh's independence was guaranteed by the London Treaty of 1824, which had secured Dutch expansion on Sumatra and settled British-Dutch imperial disputes, for the time being, by swapping Malacca for Bengkulu. Meanwhile, the opening of new pepper plantations – following the growing world demand for pepper from around 1800 onward – by immigrants from Great Aceh to Aceh's Western and Northern coastal areas, spurred the economic power of independently minded coastal *uleebalang*, and boosted the economic revival of the Sultanate. This enabled the Sultan to expand his trading network and continue maintaining commercial, political and diplomatic relations with the outside world.³² However, it also triggered increased political competition with the self-enriching, powerful *uleebalang*, adding to political instability.³³ These vibrant interior tensions, and regular diplomatic contact between Aceh and foreign powers fuelled Batavia's concern.³⁴

Aceh became the last frontier obstructing the idea of a strong, united Dutch colonial state in Indonesia. After the opening of the Suez-canal in 1869, trading routes shifted, raising the importance of the Malacca Strait, over which Aceh held effective maritime control.³⁵ Despite the 'treaty of friendship' between Aceh and the Dutch government, signed in 1857, the Dutch started accusing the Acehnese of supporting piracy in the Strait – a common colonial trope³⁶, used to legitimize a much more aggressive strategy towards Aceh.³⁷ In 1871, the British and Dutch concocted a new Sumatra treaty that 'allocated' Sumatra to the Dutch in exchange for Dutch possessions on the Gold Coast. It signified complete Dutch withdrawal

31 Locher-Scholten, "Dutch Expansion", 95; Lindblad, "Economic Aspects", 3.

32 Lee, "Aceh at the Time of the 1824 Treaty", 73-74, 76-77. Aceh produced more than an estimated half of the world's pepper supply at the time. See J.W. Gould, *Sumatra: America's Peppercot 1784-1873* (Salem: Essex institute, 1956), 100-104.

33 Lee, "Aceh at the Time of the 1824 Treaty", 79-89.

34 Veer, *De Atjeh-Oorlog*, 41-42; Reid, *The Contest for North Sumatra*, 52.

35 Reid, *The Contest for North Sumatra*, 75-77. The Suez Canal reduced traveling time from Europe to Indonesia from 120 to 40 days.

36 Western powers responded with increasing aggression to this so-called 'pirate menace' in Southeast Asia which they deemed a serious threat to European commerce. Many Southeast Asian rulers, including the Acehnese Sultans, made use of the services of such 'pirates' in return for shares in their profits. Obviously, whoever was considered a pirate depended on who claimed legitimate power over the territorial waters. Not only Southeast Asian, but also European sailors frequently found themselves accused of piracy. See Noor, *The Discursive Construction*, 57-63, 135, 151; S. Eklöf Amirell, "Civilizing Pirates: Nineteenth Century British Ideas about Piracy, Race and Civilization in the Malay Archipelago", *Humanetten* 41 (2018), 25-45; Locher-Scholten, *Sumatraans Sultanaat*, 49-50, 55.

37 Kreemer, *Atjeh*, 10-11; S. Eklöf Amirell, *Pirates of Empire: Colonisation and Maritime Violence in Southeast Asia* (Cambridge: Cambridge University Press, 2019), 153-157. Like the Dutch, the Sultan and *uleebalang* accused those who did not pay tolls of piracy.

from the 'scramble for Africa' and exclusive focus on Indonesia.³⁸ Knowing that the treaty gave the Dutch *carte blanche*, the Acehnese Sultan lobbied for support against Dutch aggression, among American, French and Italian diplomats in Singapore and the Ottoman Sultan, without success.³⁹ However, his actions did provoke long held Dutch suspicion of international interference in their colony.⁴⁰ Interpreting the Sultan's quest for aid as betrayal of the 1857 treaty, the Dutch found their *casus belli* and prepared for an invasion.

The Sultanate destroyed

In 1873, the Dutch colonial army landed in Banda Aceh. The following devastating war has taken a prominent position in both Acehnese and Dutch historical memory. To the Acehnese it was the end of independence, to the Dutch another bloody episode in their long record of colonial violence. The Dutch army greatly underestimated potential resistance; the first attack was repulsed and the general in charge killed. The second wave succeeded in capturing the *keraton*, but to little avail. The Dutch retreated behind a 'concentrated line' around the capital (rebranded Kuta Raja), and the war lingered on in the surrounding province for the decades to come.⁴¹ By 1877, it had cost over 70 million guilders, causing heated debates among succeeding Governors, officials and in parliament about whether to continue or retreat, or how to enforce victory.⁴² To many Acehnese, the war was increasingly fought for self-preservation against foreign rule. Local *ulama* provided religious inspiration to young men collected in *dayah* (religious boarding schools) and the praying houses of the *tarekat*.⁴³ As in

38 Reid, *The Contest for North Sumatra*, 56-75; Lindblad, "Economic Aspects", 3-4.

39 Aceh historically maintained diplomatic relations with the Sultanate, using the Ottoman flag on its fleet, and continuously tried to enhance its ties with and confirmation of the Ottoman empire of its vassal states. However, the attempts to keep this bond warm remained largely unilateral. See A.J.S. Reid, "Aceh and the Turkish Connection", in Graf, Schröter, and Wieringa (eds.), *Aceh*, 26-38; I.H. Göksoy, "Ottoman-Aceh Relations as Documented in Turkish Sources", in M.R. Feener, P. Daly and A.J.S. Reid (eds.), *Mapping the Acehnese Past* (Leiden: KITLV Press, 2011), 65-96.

40 Reid, *The Contest for North Sumatra*, 119-155; Locher-Scholten, "Dutch Expansion", 99-100.

41 't Veer, *De Atjeh-Oorlog*, 52, 98-102; Reid, *The Contest for North Sumatra*, 97-99; M. Kitzen, "Between Treaty and Treason: Dutch Collaboration with Warlord Teuku Uma during the Aceh War, a Case Study on the Collaboration with Indigenous Power-holders in Colonial Warfare", *Small Wars & Insurgencies* 23:1 (2012), 93-116: 156-160.

42 A. Missbach, "The Aceh War (1873-1913) and the Influence of Christiaan Snouck Hurgronje", in A. Graf, S. Schröter, and E. Wieringa (eds.), *Aceh*, 39-62: 46; Reid, *The Contest for North Sumatra*, 12; Reid, *An Indonesian Frontier*, 12; Veer, *De Atjeh-Oorlog*, 126-133.

43 Kloos, "From Acting to Being", 444; Reid, *An Indonesian Frontier*, 146. The *ulama*'s position had been strengthened under leadership of the prominent Teungku di Tiro, as some *uleebalang* had compromised their position by cooperating with Dutch. Reid, *The Contest for North Sumatra*, 251.

West Sumatra, the *ulama* promised, “the unity of all men despite the social identities which separated them [...] leaving behind the ties of kinship in order to unite as Muslims”, while “Islam [...] offered a release from traditional obligations” and opportunities outside village life.⁴⁴ The non-kinship related identity of the *ulama* distinguished them from the villages’ political orders, on which they had profoundly different views than (especially coastal) *uleebalang*.⁴⁵ They legitimized enactment of Islamic (property) law, and increasingly mingled in disputes ‘normally’ the domain (and source of income) of *uleebalang*, gaining increasing political power and popularity, and took the lead in resistance to the Dutch.

The Sultanate incorporated

Snouck Hurgronje was among the first to realize the importance of the role of *ulama* in the conflict. He was invited in 1891 to conduct field research in Aceh to advise the government and acquire intelligence. Through a thorough mastery of written sources and deep engagement in lived reality, Snouck recognized the political conflict over resources and authority between *uleebalang*, and *ulama* whose role as ‘mystical leaders’ he interpreted in terms of his typical reformist views on Islam.⁴⁶ *Ulama*, Snouck argued, posed an ‘anti-modernizing power’ as they were not interested in defending territorial rights or commerce, contrary to *uleebalang*, but in submission to God – as represented in widely circulating epic poems such as the *Hikayat Perang Sabil* or *Hikayat Perang Keumpeni*.⁴⁷ Still, they wielded strong worldly power and the ability to mobilize popular support to pursue financial and material means. To “restore natural harmony between lords and peasants” and secure and maintain Dutch authority, Snouck recommended a focus on fighting the *ulama* and support those *uleebalang* that recognized Dutch rule, by enhancing their positions and privileges. This was a repetition of the same techniques of indirect rule that had helped the Dutch gain a foothold virtually everywhere else in the archipelago.⁴⁸

Snouck’s advice enabled a Dutch breakthrough in the war. For decades, military and civil authorities debated whether *uleebalang* could be trusted, climaxing when the notorious *uleebalang* Teuku Umar, who had repetitively submitted to and then defected from the colonial state, once more ‘betrayed’

44 Siegel, *The Rope of God*, 51-55, 73-74, 77; D. Kloos, *Becoming Better Muslims: Religious Authority and Ethical Improvement in Aceh, Indonesia* (Princeton: Princeton University Press, 2018), 15.

45 Siegel, *The Rope of God*, 11.

46 Snouck Hurgronje, *De Atjehers*, I: 174; Laffan, *The Makings of Indonesian Islam*, 147-234; Kloos, *Becoming Better Muslims*, 34-35; G.W.J. Drewes, “Snouck Hurgronje and the Study of Islam”, *BKI* 113 (1957), 1-15: 11; Siegel, *The Rope of God*, 42, 50-51, 56-67.

47 Aspinall, *Islam and Nation*, 25; Kloos, *Becoming Better Muslims*, 34; Siegel, *The Rope of God*, 49; Kamila, *The Disobedient Uleebalang*, 16.

48 Aspinall, *Islam and Nation*, 25; Locher-Scholten, “Dutch Expansion”, 108.

the Dutch.⁴⁹ Shortly after, in 1898, J.B. van Heutsz was appointed Governor General. His policies were strongly guided by Snouck's theories as he unleashed a total, devastating assault on the *ulama* and their followers, conquering one district after another, while installing 'favourable' *uleebalang* as territorial chiefs instead. In 1903, Sultan Alauddin Muhammad Da'ud Syah (1864-1939, r. 1875-1903) surrendered and the Sultanate, for what it was still worth, was abolished, making "a peaceful outcome impossible."⁵⁰ After 1903, guerrilla fighting lingered on for decades, while Dutch control over the province remained unbalanced and feeble. Despite considerable criticism⁵¹, Van Heutsz formulated and exercised a solid but brutal strategy of targeted violence. Continued bloodshed cost thousands more lives during his and his successors' relentless campaigns in Eastern and Southern Aceh.⁵²

The Dutch established a repressive regime of terror, characterized by arbitrary application of the law, violence and forced labour which left a considerable mark on the Acehnese people, resonating until deep into the twentieth century.⁵³ Van Heutsz was awarded the position of Governor-General in 1905, and Snouck retired from government service, becoming a Professor in Leiden.⁵⁴ Their strategies were instrumental to the colonial regional conceptualization or "geographic imagination" of Aceh as a frontier region. As such it was inherited by succeeding officials and a class of expert-advisors trained by Snouck⁵⁵, to be politically, economically and

49 Kreemer, *Atjeh*, 22-23. Together with his wife Cut Nyak Jin, Teuku Umar played a pivotal role in the Acehnese resistance after his 'betrayal.' His final deflection in 1896 was crucial to the application of Snouck Hurgronje's political advice. See 't Veer, *De Atjeh-Oorlog*, 148-156.

50 Reid, "Colonial Transformation", 98.

51 The retired Major L.W.A. Kessler, for instance, inflated two volumes of the *Tijdschrift voor Nederlandsch-Indië* with articles in a personal mission to prove the "Van Heutsz-Snouck Hurgronje strategy" wrong, and argued that to prevent further alienation and revengefulness of the Acehnese, the Sultan of Aceh should have been restored under acknowledgement of Dutch authority to end the war. L.W.A. Kessler, "Onze Tegenwoordige Atjeh-Politiek", *TvNI* 3 (1899), 105-117: 108 (quote); "Bij Wie de Fout Schuilt in zake Atjeh", *ibid.*, 180-181; "Geschiedvervalsing in zake Atjeh", *ibid.*, 215-220; "De Oude Atjeh-legende", *ibid.*, 407-415; "Atjeh", *ibid.*, 461-473; "Herstel van het Sultanaat in Atjeh", *TvNI* 4 (1899), 160-164; "Dr. Snouck Hurgronje en de Macht der Atjehsche Oelama's", *ibid.*, 245-255; "Een Helder Licht over den Tegenwoordigen Toestand in Atjeh", *ibid.*, 497-503.

52 't Veer, *De Atjeh-Oorlog*, 247, 270. In the Netherlands these campaigns were heralded as the heroism of the *Marechaussee*. In reality, they were slaughtering frenzies in which many men, women and children were brutally murdered. Snouck Hurgronje held Van Heutsz' and Van Daalen personally responsible for the general state of unrest in Aceh and enmity of the Acehnese people and chiefs..

53 't Veer, *De Atjeh-Oorlog*, 280; Anonymous, "De Atjeh Paragraaf in de Troonrede", *TvNI* 3 (1899), 627-639: 628-630.

54 A position he had turned down in 1891 to be able to conduct his field research in Aceh as government advisor. See Drewes, "Snouck Hurgronje and the Study of Islam", 11.

55 Laffan, *The Makings of Indonesian Islam*, 190-208, 235.

fiscally integrated into the unified colonial state.⁵⁶ Much complicated by the ambiguity of their ambitions – utilizing the political-fiscal foundations of a society they deeply distrusted – and by the political fragmentation and diversification within the former Sultanate, the Dutch engaged in a complex colonization process and ruthless establishment of their power. That process was perpetually sustained with shrewd strategies of military administration and carefully targeted “exemplary” violence and terror.⁵⁷

6.3 IMPERIALISM BY CONTRACT

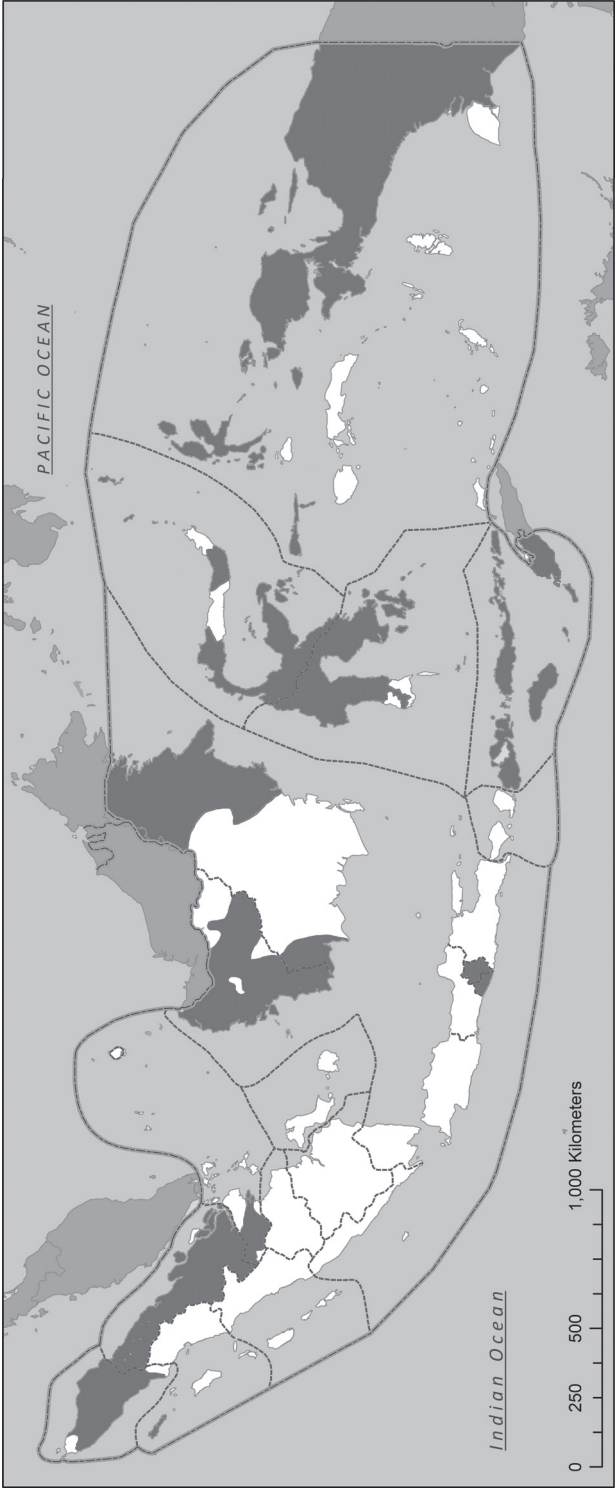
Despite continued unrest and warfare, Aceh was subjugated likewise to a neat colonial paper administration. Borders were drawn and administrators appointed. Whereas Great Aceh was directly ruled as ‘government-territory’ (*gouvernementsgebied*), the provinces became ‘self-governing’ territories (*zelfbesturende landschappen*) as indirectly ruled, semi-autonomous ‘Dependencies’ (*onderhoorigheden*), together shaping the new province ‘Aceh and Dependencies.’⁵⁸ Each district was ruled by a Dutch *controleur* and subdivided into numerous territories, each one usually housing a few thousand inhabitants unified under a local *uleebalang*.⁵⁹ ‘Self-government’ (as opposed to directly administrated ‘government-territory’) was a crucial pillar in Dutch imperial governance. It was used in Java (where the Principalities of Yogyakarta and Surakarta were self-governing), and exported enthusiastically to Sumatra, Borneo and East Indonesia where many principalities remained ‘self-governing’ regions and Dutch bureaucratic influence was quite minimal (see map 6.2). The imposition of self-governance in Aceh cannot be separated from experiences in North-eastern Sumatra, where experiences of treaty- and contract settlement would deeply influence similar practices in Aceh.

56 D. Kloos, “Violence, Religion, and Geographic Imaginations in Aceh, 1890s-1920s” (Paper Presented at the Workshop ‘Violence, Displacement and Muslim Movements in South-east Asia’, KITLV/LUCIS, June 2016), 27.

57 As argued by Schulte Nordholt, and more recently by P. Groen, see: H.C.G. Schulte Nordholt, *A Genealogy of Violence in Indonesia* (Lisboa: Centro Português de Estudos do Sudeste Asiático CEPESA, 2001); P.M.H. Groen, “Colonial Warfare and Military Ethics in the Netherlands East Indies, 1816–1941”, *Journal of Genocide Research* 14:3-4 (2012), 277-296. See for similar examples Locher-Scholten, *Sumatraans Sultanaat*, 22; L.Y. Andaya, “Treaty Conceptions and Misconceptions: A Case Study from South Sulawesi”, *BKI* 134:2-3 (1978), 275-295.

58 Munawiah, *Birokrasi Kolonial di Aceh 1903-1942* (Banda Aceh/Yogyakarta: Ar-Raniry Press/AK Group, 2007), 4-7.

59 Every territory or *landschap* was split up in smaller domains of which rulers carried the title of *uleebalang-cut* and usually aspired to control their own *landschap* in the future. See A.J. Piekaar, *Atjeh en de Oorlog met Japan* (‘s-Gravenhage: Van Hoeve, 1949), 140-141.



Map 6.2. Self-governing territories (portrayed in dark grey) in the Dutch East Indies.

Contract rule in Northeast Sumatra

Though 'directly administered' territories also employed a level of indirect rule, self-governing territories enjoyed much higher levels of autonomy. During the industrial, tobacco and rubber driven expansion in East Sumatra the government experienced difficulties following in the high pace of the entrepreneurs' footsteps. In 1873, the Residency of 'Sumatra's East Coast' was established, but the new Resident was understaffed and had little foothold in funding and effectuating his bureaucracy.⁶⁰ Meanwhile, the entrepreneurial elite, furnished by the Agriculture Law and Domain Declaration, had successfully secured major concessions for their 'frontier' tobacco and rubber plantations through diplomatic engagement with the indigenous aristocracies of the Sultanates of Deli and Siak.⁶¹ The state soon followed, concerned to guide, standardize and unify the colonization process, now driven by the interests of private capital.⁶² In Sumatra's plantation belt, the advent of new plantation societies was accompanied by the well-known "racial and ethnic confrontations" and tensions between the faiths of different classes, including coolie laborers, migrants, European governors and industrialists and the local population.⁶³

Between 1858 and 1863, through forceful diplomacy, political power-play and cunning exploitation of internal rivalry, important contracts were negotiated and settled with the Sultanates, determining the transfer of tax, pawning and opium sale rights to the Dutch, in exchange for handsome rewards.⁶⁴ These contracts awarded the Governor-General rights to "levy and alter or replace all existing customs and taxes, [...] for a fair compensation to the Sultan, viceroys and grandees [*rijksgrotten*]." ⁶⁵ Typical colonial claims that Siak's indigenous tax regime was despotic, and that the colonial

60 W.H.M. Schadee, *Geschiedenis van Sumatra's Oostkust* (2 vols., Amsterdam: Oostkust van Sumatra-Instituut, 1918) vol. II, 1-2, 3.

61 In fact, the Sultan of Siak was the superior regional ruler, and his approval was required for conducting any trade. see: ANRI AS Besl. 13-8-1879 n19, herein: Res. Deli to GG, date unknown. See for the same, NA MinKol 1850-1900 3061, Vb. 16-1-1878 n51, herein: Vb., Nota A2 and GG to MinKol, 28-8-1875. See also: Lindblad, "Economic Aspects", 102 and T.K. Wie, "The Development of Sumatra, 1820-1940", in A. Maddison and G.H.A. Prince (eds.), *Economic Growth in Indonesia, 1820-1940* (Dordrecht/Providence: Foris Publications, 1989), 133-158: 149.

62 Lindblad, "Economic Aspects", 10-12 (quote p. 12); Wie, "The Development of Sumatra", 134-141.

63 A.L. Stoler, *Capitalism and Confrontation in Sumatra's Plantation Belt, 1870-1979* (Ann Arbor: The University of Michigan Press, 1985), 2-10.

64 These contracts were extended in 1875-1876 by the Director of Finances upon personal inspection, as part of a huge package deal, settled with approval of the (supreme) Sultan of Siak, and including the smaller sultanates of Bola Panai, Kota Pinang, Serdang and Langkat. Sultans often had different interests than their viceroys and grandees who received smaller concessions. Schadee, *Geschiedenis van Sumatra's Oostkust* I, 80-81. See also Locher-Scholten, *Sumatran Sultanate*, 59-84, 277.

65 NA MinKol OV 1850-1900 3061, Vb. 16-1-1878 n51, herein: Vb.

government would “impose much fairer taxes on the population”⁶⁶, was used to legitimize this takeover of taxation. However, there was a difference between whoever was authorized to sign these contracts and whatever its experienced value was, on the spot. In the Javanese (self-governing) principality Surakarta for instance, the local grandees (*rijksgrotten*) signed contracts individually. All of them, except those holding offices at the court, were entitled to apanage, and as such, rulers in their own rights. In many other places (where this was not the case) only the central ruler signed a contract in which the rights and duties of his grandees were included.⁶⁷ These contracts followed the standardized model of the ‘Long Declaration’ (*Lange Verklaring*) that redefined the fiscal autonomy, duties and rights of the involved rulers and the colonial state, thereby impacting the subject-relation of people to their ‘rulers’, or to whomever they really paid tax.⁶⁸ These ‘Long Declarations’ prescribed that ‘self-governors’ could levy no other taxes than those specified in the contracts, and as such they were relegated from autonomous rulers to government servants annex tax agents.⁶⁹

For decades, if not centuries, establishing contracts with local governing elites to legitimize the colonial presence had been the elementary pattern of the Dutch strategy for colonial expansion and indirect rule. By luring local aristocracies into contracts to exert influence over their tax rights, using internal political fragmentation and awarding gifts and salaries, the government slowly intervened in political order, law and society.⁷⁰ For many rulers, the best option was to accept Dutch supremacy and make the best of it, but inevitably, all local rulers slowly lost power, as the Dutch increasingly took charge of territorial rule, arrangement of royal succession, legal procedures, diplomacy, trade, tax rights, personal services and mining concessions. Increasingly skilled at influencing the multiple layers and factions at ruling courts, the Dutch spied and plotted against rulers out of favour, keeping alive the practices of the patrimonial bureaucracy of the nineteenth century. While theoretically, these practices had been discarded as ‘unmodern’ and obstructive to social progress, pragmatically it remained at the core of Dutch political imperialism throughout the archipelago. In East Sumatra, it helped the Dutch to gain all rights to export duties, opium and liquor sales and game and pawning tax by 1875, without having to

66 NA MinKol 1850-1900 3061, Vb. 16-1-1878 n51, herein: Vb. and Nota A2. Under the Sultanate, local rulers had to render shares of their agricultural profit to the Sultan at eighty percent of the market value, and buy part of the Sultan’s merchandize for double the market price. This imposed a high burden on the local peasantry according to the Dutch who obtained the rights to these taxes and abolished it. This gave birth to the ‘Model contract for the East Coast of Sumatra 1906’, used for new contracts with Deli, Langkat, Asahan and Serdang. See Schadee, *Geschiedenis van Sumatra’s Oostkust* II, 4-8.

67 Bongenaar, *Zelfbesturend Landschap*, 118-121.

68 Ibid., 133-183.

69 Ibid., 229-230.

70 Lev, “Colonial Law”, 57-58.

maintain a burdensome, full-fledged administration.⁷¹ The government kept a “system of bribes and prerequisites [...] much cheaper than the taxation of a modern government structure”⁷², greatly to the benefit to the colonial government and its officials.⁷³ The Sultans, who enriched themselves through their royal concessions, salaries and privileges, became paragons of constituted ‘traditional’ rulership and luxurious planters life.⁷⁴ East Sumatra demonstrates how contract rule crystallized into an exemplary model of standoffish governance, shaping “states within states”, that would condition colonial rule throughout the archipelago.⁷⁵ Dependent on the infusion of Western capital and industrial entrepreneurs, many indigenous rulers across the archipelago lost financial autonomy, and by signing over

-
- 71 At a lumpsum of 182,000 guilders in total annual compensation of local *raja*, the cost of government was outweighed drastically by the raising profits of the tobacco industry, increasing tenfold between 1864-1865 and surpassing 33 million guilders by 1899. See: W. Westerman, *De Tabakscultuur op Sumatra's Oostkust* (Amsterdam: De Bussy, 1901), 4; ANRI DepFin 369, herein: ‘Extract besluit’, 3-12-1883, DirFin to Res. SOK and GG, 30-1-1885 and Extract 10-11-1885. See also Stbl. 1885 n198 (In- en Uitvoerrechten SOK) and NA MinKol 1850-1900 3061, Vb. 16-1-1878 n51, herein: GG to MinKol, 28-8-1875. See the ‘Advies A2’ for the exact specification of what rights were taken over from whom. In 1884, total tax revenue surpassed 2.5 million guilders versus total expenses of around 1 million guilders, making Sumatra’s East Coast by far the most profitable province of the empire. Schadee, *Geschiedenis van Sumatra's Oostkust* II, 8.
- 72 A.J.S. Reid, *The Blood of the People: Revolution and the End of Traditional Rule in Northern Sumatra* (Kuala Lumpur: Oxford University Press, 1979), 45.
- 73 Dutch civil servants in East Sumatra received copious collector’s wages because of presumed high costs of life in Deli, making it a much-desired posting. In 1904 the Government considered to abolish these wages, as the Director of Finances claimed that it was not in the “interest of the state” if civil servants participated in the “exclusive planters’ life.” Local officials protested heavily against the intended abolishment, claiming that when deprived of income and no longer able to take part in local colonial social life, they would lose face and authority. See NA MinKol OV 1901-1953 319 Vb. 23-6-1905 n16, herein: GG to MinKol 30-4-1904, Gov. Sec. to Res. SOK 1-11-1904, Res. SOK to GG, 4-2-1905 and DirFin to GG, 23-2-1905.
- 74 Be it only temporarily, as by 1930 it appeared the royal extravagance of the East Sumatran Sultans had resulted in spectacular debts, and that display of their wealth had only helped them “making up in majesty what they lacked in power.” Reid, *The Blood of the People*, 46. The Sultan of Siak alone received compensation of 40,000 guilders for all his tax rights, the Sultan of Serdang more than 47,000. This excluded the salaries awarded to their grantees. A complete overview is found in NA MinKol 1850-1900 3808, Vb. 12-11-1884 n19, herein: GG to MinKol, 18-8-1884: ‘Advies A3’, ‘voorlopige visie A2’, 20-10-1884 and ‘Afschrift’, Res. SOK to GG, 28-6-1884, Res. SOK to GG, 14-7-1884, as well as in ANRI Besl. GG, 13-8-1879 n19, herein: Res. Deli to GG, date unknown. See also Handelingen Tweede Kamer, 1879-1880, Kamerstuk 86 nr. 4, ‘Overeenkomsten met inlandsche vorsten in den Oost-Indischen Archipel’: ‘Contract met Serdang voor de overneming van belastingen’, 13-8-1879.
- 75 Stoler, *Capitalism and Confrontation*, 22, quoted from K.J. Pelzer, *Planter and Peasant: Colonial Policy and the Agrarian Struggle in East Sumatra 1863-1947* (s-Gravenhage: Nijhof, 1978). See for the manifold legal and constitutional complexities of the position of Indonesian semi-independent kingdoms, self-governing landscapes, regencies, petty states (etc.), Resink, “Inlandsche Staten.”

their tax rights to the government, their power seeped away. Entrenched in these ever obtrusive 'Long Declarations' and a life of luxury, they often experienced little choice but to keep subscribing to Dutch sovereignty.⁷⁶

Contract rule in Aceh: recasting the uleebalang

In the 1890s, when Aceh was deemed sufficiently 'pacified', the colonial government commenced the integration of Aceh into its fiscal framework by approaching *uleebalang*, who had been identified as the Oriental Despots suitable for indirect rule. Because the *uleebalang* were seen as merchants rather than landholders, trade was prioritized over land or labour as the dominant source of tax revenue and power. The Dutch therefore coveted control over *wasé*, Aceh's most important fiscal resource.⁷⁷ *Lange Verklaringen* had been established with some *uleebalang* in 1874-1884, allocating these rights to the colonial government. However, the *uleebalang* in the Dependencies valued their relative independence and did not always adhere to the agreement, attempting to avoid the state as much as possible.⁷⁸ Moreover, their primary interest was not 'to rule'; warlord-merchants rather than chiefs, they prioritized maintaining commercial-financial and fiscal stability over territorial domination and popular welfare. As such, they were deemed of much lower status than many other territorial lords on Sumatra – Snouck characterized them as "so insignificant that the *raja*-title seems rather ludicrous."⁷⁹ Hence, the *uleebalang* were taxed based on commercial interests, and not out of some sort of bureaucratic need for administrative justice, in which they had little interest. However, that did not fit in with the expectations of colonial officials, so, based on Snouck's theories, the *uleebalang* recast into territorial-administrative chiefs, just as the *raja* on Ambon, the assorted village officials in Java and *penghulu* and *mamak* in West Sumatra had been recast into ascribed roles that conflicted with their previous positions.

Uleebalang were argued to have "few ties with villagers whom they supposedly ruled...", rather using "...their profits from trade to support a body of retainers who were the real source of their power."⁸⁰ This was in fact largely the result of the deteriorating relationship between *uleebalang* and the people, as a consequence of the war. Siding with the Dutch, the

76 In Lombok, Kalimantan, South Sulawesi and many other parts of Sumatra, indigenous rulers were accused of 'despotism' in case rulers refused to cooperate as a pretext for conquest. Ironically, the most durable guarantee for some level of autonomy was signing a *Verklaring* and participate in arbitrary forms of indirect rule, but the outcome was always growing Dutch dominance. See Locher-Scholten, "Dutch Expansion", 98, 103-104.

77 Missbach, "The Aceh War", 41.

78 Somer, *De Korte Verklaring*, 251-253-255, bijlage 254, 357-359: 'Model Verklaring in 218 artikelen, door verschillende Atjehsche Hoofden agelegd in de jaren 1876 tot 1884, art. 1876-1878.

79 Quoted in *ibid.*, 261, see also pp. 273-274.

80 Siegel, *The Rope of God*, 11.

uleebalang had lost potential fiscal and administrative authority over their people. As a result, according to Inspector of Finances J.J. Roëll, in the majority of the coastal regions of North and Eastern Aceh (Sigli, Idi and Lhokseumawe), *wasé* were in practice increasingly collected by Dutch civil servants under military escort, who became the “tax administrators of the *raja*.”⁸¹ Indeed, tax-levying was enforced through military means by the Dutch, so it is unsurprising that, as Roëll observed, the *uleebalang* in Idi and Lhokseumawe “highly appreciated the government’s intervention, realizing that [...] levying and monitoring [by the Dutch] was guaranteed much better” than before.⁸² But its side-effect was a deepening crack in the relations between *uleebalang* and the people. Collaborating with the Dutch ensured income continuity and political security in relation to the ongoing power-struggle with the *ulama*, but paradoxically, might have driven people who were no longer protected from the greed of their ‘despots’ through negotiation and bargaining, back into the hands of the *ulama*, thereby in fact further stimulating resistance and violence.

Their influence over the *uleebalang* enabled the Dutch to punish non-cooperation and resistance to a much greater extent than the *uleebalang* could before, and control the *uleebalang* by withholding part of *wasé* revenue. “Levying of taxes [...] became a political instrument [...] that the government appropriated [...] to enable putting less benevolent chiefs under pressure.”⁸³ The burden of these punishments was passed down onto the general population, by levying extra duties over pepper export or by confiscating property, causing popular anger, occasionally resulting in uncontrolled migration.⁸⁴ And because the collection of *wasé* principally depended on export values which differed, depending on the region, the tax burden remained unequally spread.

Many *uleebalang* in East Aceh, where pepper was the only commodity being taxed, levied all kinds of surtaxes on pepper to maximize revenue.⁸⁵ Because of generally poor compliance in the payment of *wasé* and other duties, the appropriation of the rights to levy them was politically rather than fiscally significant. However, as in East Sumatra, control over local the revenue apparatus created space to expand the fiscal revenue base by levying new taxes or by monopolizing local financial networks. For

81 NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: DirFin to GG, 15-5-1897 and InspFin Roëll to DirFin, 8-11-1896: ‘Rapport, omtrent het onderzoek naar de in het Gouvernement van Atjeh en Onderhoorigheden gedane belastingen en heffingen, welke niet op wettelijke grondslag berusten’: ‘a. Groot Atjeh.’

82 NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: InspFin Roëll to DirFin, 8-11-1896: ‘Rapport’: ‘b. Noord- en Oostkust.’

83 NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: InspFin Roëll to DirFin, 8-11-1896: ‘Rapport’: ‘b. Noord- en Oostkust.’

84 H.T. Damsté, “Atjeh-Historie”, *KT* 5:1 (1916), 318-339, 449-468, 609-627: 462, 467-468, 610, 613.

85 NA MinKol 1850-1900 5251, Vb. 1-3-1898, herein: RvI 26-5-1891; Heyl, *De Pepercultuur*, 35-36.

instance, upon the occupation of coastal areas, the efficiency of Dutch bureaucracy ensured the take over and control of harbours and the usurping of the fiscal relations with *syahbandar*, who collected all import and export duties.⁸⁶ In Meulaboh, opium revenue was an important income source for *uleebalang*, so opium sale was monopolized by the government, to “pressurize” local *uleebalang* into cooperation.⁸⁷

This gradual reform of the *uleebalang* from within was standardized in two different ways. In ‘directly governed’ Great Aceh, the *uleebalang* were appointed as civil servants in the *Inlands Bestuur*, under substantial fixed allowances.⁸⁸ In the ‘Dependencies’, the more than 100 *uleebalang* were maintained as ‘self-governors’, and forced into a new, more concise model-contracts, specially drafted by Snouck for Aceh (but also applied elsewhere), called *Korte Verklaring* (short declaration).⁸⁹ These ‘three-point’ contracts determined that a ruler’s domain became part of the colonial empire, that the ruler agreed to obey the Governor General’s orders, maintain law and order and that the ruler promised to refrain from engaging in or maintaining relations with other states.⁹⁰ Taxation was left unregulated in the *Korte Verklaringen* to, as advised by Snouck:

“...increase [import duties] without actual takeover, lest the chiefs lose interest in the development of their districts, going asleep while receiving a fixed, annual compensation fee.”⁹¹

Locked in a *Korte Verklaring*, *uleebalang* could no longer circumvent their colonial overlords. Their “rightful shares” to *wasé* were allocated under supervision of officials who subtracted the cuts of the government.⁹² Eventually, in 1908, the imposition of local treasuries guaranteed separation of

86 In 1907, for instance, a new harbour was acquired in Langsa, and the *syahbandars* were immediately bribed or replaced with Dutch officials. Stbl. 1907 n379; NA MinKol PVBBg 1 (Atjeh 1907), herein: Dossier Mailr. nr. 1041-1387: Gov. Sec to Gov. Aceh, 5-9-1907, DirFin to GG, 25-7-1907, DirBB to GG, 5-8-1907, Gov. Aceh to GG, 18-3-1907.

87 This fitted into similar policies of monopolization of what before was a tax farming system. NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: ‘Rapport’: ‘c. Westkust’; DirFin to Gov. Aceh, 13-12-1897; Kreemer, “De Inkomsten van het Landschaps-Bestuur”, 124.

88 Kreemer, Atjèh, 68-70; Bongenaar, *Zelfbesturend Landschap*, 84-85; H. Colijn, *Politiek Beleid en Bestuurszorg in de Buitenbezittingen* (Batavia: Landsdrukkerij, 1907) vol. I, 116. According to Reid, direct rule was imposed over Aceh Besar because there were too little *uleebalang* remaining to fulfil the required amount of ‘self-governors.’ Reid, *The Contest for North Sumatra*, 203. See also Kreemer, Atjèh, I, 68-70; Reid, “Colonial Transformation”, 102.

89 Somer, *De Korte Verklaring*, 254.

90 Ibid., 95, 108-109, 362-363; Kreemer, Atjèh, II, 182-184; Locher-Scholten, “Dutch Expansion”, 98 n32, 108; ‘t Veer, *De Atjeh-Oorlog*, 237-238. The *Korte Verklaring*-model expresses the principal Dutch motives and fears in dealing with Indonesian states: that for rebellion, misgovernance and intervention by other imperial powers.

91 Quoted in Somer, *De Korte Verklaring*, 264.

92 NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: RvI 26-5-1891.

the *uleebalang*'s private from public incomes which "dramatically reduced their power in relation to the Dutch and enabled the colonial authorities to bring greater uniformity [...]." ⁹³

Local treasuries also enabled the direct allotment of tax revenue to local expenses.⁹⁴ As only taxes collected under a 'Batavian' ordinance could be deposited into the government's treasury, taxes collected under a 'self-governance regulation' (*zelfbestuursregeling*) could be deposited and spent without Batavia's consent.⁹⁵ In Batavia, such unruliness was not appreciated, not only because of potential fiscal profligacy but also because various taxes in Aceh started to be levied spontaneously and without control.⁹⁶ The *wasé Sultan* (the Sultan's share in *wasé* levied over pepper export), for instance, fully appropriated in 1897, was allocated directly by colonial officials for road construction and maintenance.⁹⁷ In some places, *wasé Sultan* became erroneously known as *wasé jalan* (in fact this was an access-toll which peasants paid to *uleebalang* to use their roads) collected in so-called 'road funds'.⁹⁸ As a result, local colonial administrations began independently adjudicating on infrastructural budgets and development, without Batavia's ratification, causing a lack of balance and divergence in fiscal-infrastructure policy. Hence, *Inspector* Roëll was ordered by the Director of Finance to "legislate" the Acehnese tax system; bureaucratic jargon for issuing central ordinances to preserve central coordination. In 1899, Van Heutsz' declared all roads 'tax-free' and replaced the 'road-funds' with vehicle taxes.⁹⁹

93 M. Gade Ismail, "The Economic Position of the Uleëbalang in the Late Colonial State. Eastern Aceh, 1900-1942", in Cribb (ed.), *The Late Colonial State*, 79-92: 85-86, quote p. 85; Kreemer, "De Inkomsten", 123-124.

94 Kreemer, *Atjeh*, II, 154; Gade Ismail, "The Economic Position", 86.

95 NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: DirFin to Gov. Aceh, 13-12-1897. This came in useful when local rulers and officials planned on making controversial or risky expenses. When General *Deijckerhoff* (*Governor of Aceh in 1892-1895*), for instance, planned to adhere to *Teuku Umar's* controversial request for material support (before his treason) to fight off *ulama* gangs active in his region, he bought him extra firearms and munition paid for using local tax revenue collected in the local treasury of *Sigli*. NA MinKol 1850-1900 Geheim/Kabinet-verbaal 6247, Vb. 29-5-1897 R9, herein: GG to MinKol, 13-10-1896, Gov. Aceh to GG, 24-7-1896; 't Veer, *De Atjeh-oorlog*, 181-182, 201-202.

96 Governor J.W. Stemfoort (1896-1897) even audaciously proposed takeover of levying of *zakat*, which he claimed was structurally embezzled by the *ulama* to expand their financial capacity and popular influence. But as infringement in religious institutions was generally considered off limits, the plan was discarded. Instead, options were discussed for awarding tax revenue shares or collector's wages to the *kampung* elite to undermine the financial power of the *ulama*. NA MinKol OV 5251 (1850-1900), Vb. 1-3-1898 herein: DirFin to Gov. Aceh, 13-12-1897.

97 NA MinKol 1850-1900 5251, Vb. 1-3-1898 herein: RvI 26-5-1891.

98 NA MinKol 1850-1900 5251, Vb. 1-3-1898 herein: RvI 26-5-1891; DirFin to Gov. Aceh, 13-12-1897.

99 Kreemer, "De Inkomsten", 131.

In 1906, Van Daalen prohibited the *uleebalang* from levying any tax other than *wasé* over pepper at a maximum rate of 10%, including the shares for *pangkai* holders (fixed at 0.35 guilders). This sealed the ongoing development of the Dutch gaining influence over the fiscal instrumentation of *uleebalang*.¹⁰⁰ Aceh became a focal province of the Dutch policy, demonstrating the Dutch capacity, to uplift what was considered a despotic and extortive fiscal regime to the heights of colonial-coordinated, centralized and 'legalized' fiscal modernity. In 1910, *wasé uleebalang* were fixed at 1.50 guilders (of which 0.50 was to be awarded to the *pangkai* holders)¹⁰¹ and the government expanded its central toll area over all of Aceh. A tariff of four percent was imposed, which finalized the expansion of Batavia's tax rights over the province.¹⁰² All of the *uleebalang*'s rights had been confiscated and transformed into government levies, funding the local treasuries from which their salaries were paid, and which were co-managed and scrutinized by civil servants in Kota Raja.¹⁰³ Their financial independence had been fully dissolved. Instead of entrepreneurs in their own rights holding monopolies, *uleebalang* became Aceh's facilitators of legitimate tax-levying.¹⁰⁴ In similar fashion, the system of the *hak balé* (the *uleebalang*'s judicial rights to penalties and confiscation) was deconstructed by Governor H.N.A. Swart (in office 1908-1918), who in 1912 ordered 75% of it to be paid to the *adat* 'courts' and 25% to the local treasury.¹⁰⁵

Not all officials shared in this enthusiasm for confiscating the incomes of the *uleebalang*. Particularly critical was *controleur* H.T. Damsté of Idi (in office 1908-1912) who feared that the loss of financial independence would harm their prestige and authority, potentially causing an resurgence of violence and resistance.¹⁰⁶ Swart distributed an instructional pamphlet among district officials in which he recommended treating *uleebalang*, "with dignity [...] to uphold their position vis-a-vis the people", and prohibited "coarse, scornful or unbecoming treatment of chiefs and people."¹⁰⁷ It seemed to have had little effect. In 1919, Swart's successor complained about the "awkwardness" of many officials, who were "unsuitable for diplomacy."¹⁰⁸

100 Munawiah, *Birokrasi Kolonial di Aceh 1903-1942*, 98-99.

101 Kreemer, *Atjèh*, II, 143; Heyl, *De Pepercultuur*, 40-41.

102 Stbl. 1910 n628; Kreemer, *Atjèh*, II, 138-142. See also: N. Easton, "De Voorgestelde Wijziging der Indische Mijnewet", *Quarterly Review of The Royal Netherlands Economic Association* 65:1 (1916), 795-820.

103 By 1912, all districts had been subjected to the imposition of local treasuries. Kreemer, *Atjèh*, II, 128-129; Heyl, *De Pepercultuur*, 154-155.

104 Gade Ismail, "The Economic Position", 87.

105 The same happened to the *hak praké* (estate/legacy rights). Kreemer, "De Inkomsten", 132-134.

106 Damsté, "Atjèh-Historie", 622-623. Quoted in: Heyl, *De Pepercultuur*, 40. Before, Damsté had been *controleur* of Sigli, in 1902-1903.

107 UBL Collectie Damsté D H 1084-[29], herein: 'instructie voor de onderafdelingschefs in de Onderhoorigheden van Atjèh', art. 6.

108 ANRI DepBB 1156, herein: Gov. Aceh to DirBB; DirBB to Gov. Aceh 2-4-1919.

Swart also prohibited officials from seeking rapprochement with hostile chiefs without his consent¹⁰⁹, which in the case of Damsté led to severe conflict. Damsté, an energetic and independently-minded official, fluent in Acehnese and of strong opinions, frequently accused his predecessors and superiors of malpractice and mal-governance. He insisted on supervising 'his' *uleebalang* independently and came into open conflict with Swart, after which he was punished with a posting to a remote island.¹¹⁰

The ever-looming threat of religious insurrection created a common interest shared by the Dutch state and the *uleebalang*, creating a bond in which both became invested in each other's hegemony. Because of their importance as a front against the *ulama* and the generally feeble condition of Dutch authority, the *uleebalang* were assured of decent salaries and the stability of their positions to a greater extent than the aristocracies of Java and Ambon, that had to make up their own salaries from what they could get through collectors wages and percentages.¹¹¹ Supported by growing Western industry and Dutch officialdom, their power base became stronger than ever before.¹¹²

By the end of Swart's term, reports of 'unpleasantness' with *uleebalang* had diminished, and virtually all *uleebalang* were incorporated within the Government's contract-based framework.¹¹³ The employment of the *uleebalang* attests to the consolidation of an aloof contract-rule as inherited from centuries of colonialism elsewhere in the archipelago. It also illustrates the pragmatic nihilism permeating Dutch colonial governance. By appointing the *uleebalang* as indirect rulers, the government employed chiefs it constantly accused of "enforcement of corvée for private purposes", "unlawful gathering of income" and "illegal occupation of lands."¹¹⁴ By doing so, the government ineluctably incorporated a tax instrumentation which, measured by its own standards, was as unjust and arbitrary as it had been under the Sultan, even when rephrased in the hollow slogans of the colonial regime. In fact, by investing the office of *uleebalang* with considerable administrative-executive power and supporting them militarily, the

109 UBL Collectie Damsté D H 1084-[29], herein: 'instructie voor de onderafdelingschefs in de Onderhoorigheden van Atjeh', esp. article 9: "As long as they do not surrender, there is only one code of conduct: to try overpower them."

110 See: C. Fasseur, 'Damsté, Henri Titus (1874-1955)', in *Biografisch Woordenboek van Nederland* (<http://resources.huygens.knaw.nl/bwn1880-2000/lemmata/bwn4/bwn4/bwn3/damste> consulted on 12-11-2019); UBL, Collectie Damsté D H 1084-[29], herein: 'Nota', 232.

111 Reid, *The Contest for North Sumatra*, 281.

112 Reid, *The Blood of the People*, 13; Siegel, *The Rope of God*, 30-31; Aspinall, *Islam and Nation*, 22-23. Bongenaar, *Zelfbesturend Landschap*, 83.

113 NA MinKol PVBBg 1 (Atjeh 1907), herein: Dossier Mailr. nr. 1041-1387: 'Afschrift: Halfjaarlijks verslag omtrent de werking der scheepvaart regeling over het eerste semester van 1907.'

114 Piekhaar, *Atjeh en de Oorlog met Japan*, 8.

Dutch incited a hybridization of the mercantile-administrative interests of *uleebalang*. The *uleebalang* remained highly active as economic agents and used their extended administrative authority to promote their economic ambitions to buy land, control the market and monopolize resources. This brought them into further competition with their own people, only adding to popular discontent and resistance.¹¹⁵ The Dutch had created the 'feudalist' type of draconian potentate that, theoretically, they claimed to eliminate.¹¹⁶ How could governance and taxation in Aceh ever be modernized according to the ambitions of colonial developmentalism if, in its execution, it kept depending on the apparatus of local power-hierarchies that the colonial government claimed to think of as despotic?

6.4 DOMINATION AND DEVELOPMENT

The integration of the *uleebalang* into the colonial state did not mean they were fully trusted. It is significant that the settlement of *Korte Verklaringen* and the appointment of new civil servants in neatly demarcated territories during the following decades never led to the abolition of military rule. Simultaneously, concern about the costs of war, both in human lives and in money, sparked new questions of colonial self-legitimacy. As one author argued, the Dutch spent "800 million guilders, wrestled from the Javanese (a reference to the *batig slot* or colonial profits) which was devoured [...] in an outrageous injustice [...] during the Aceh-war."¹¹⁷ The economy and the administrative system were in a deplorable state, in steep contrast to colonial promises of developmental colonialism and administrative justice. Hence, colonial officials became obsessed with development, focussing in particular on the construction of a reliable infrastructure, to both support the ongoing war and furnish the growth of the local economy.¹¹⁸ Exemplary are the expansion of the Aceh-tramline in 1874-1917 (see figure 6.2), celebrated as one of the greatest successes in the development of North Sumatra under colonial rule and victory over Acehnese resistance, expressed in the sabotage of the railway and the construction of the Gayo road from

115 Reid, *The Blood of the People*, 16-17.

116 Reid, "Colonial Transformation", 102.

117 Anonymous, *De Atjeh Paragraaf in de Troonrede*, 630.

118 See for instance reports of *controleur* H.T. Damsté of Sigli (in office 1902-1903) in: UBL Collectie Damsté D H 1084-[4], herein: 'Extract dagboek controleur Sigli, pp. 27-29 (23-8-1899 – 24-8-1899): 'Habib Hassim dari Negeri Naloe Djoean' to 'Tuan Controleur', 25-7-1898 and 'Cut Muhammad Adam' to 'Tuan Controleur', 29-7-1898. Snouck Hurgronje, in his major work on Gayo, also elaborates on the problem of access to main roads in Aceh and Gayo. See C. Snouck Hurgronje, *Het Gajöländ en zijne Bewoners* (2 vols., Batavia: Landsdrukkerij, 1903), I: 12-54.

Bireuën into the mountains, around Takengon.¹¹⁹ Maritime trade was rebooted following a new naval regulation declared in 1892, and furnished by the establishment of a coal depository and harbour in Sabang on *Pulau Weh*, which in 1899 became an important hub of the KPM in countering Singapore-based commerce.¹²⁰

Vital to economic development and the funding of these costly projects¹²¹ was the discovery of a rich oil field near Perlak (or *Peureulak*), in South-eastern Aceh. This find occurred in 1896 in the midst of the accelerating global importance of fossil fuels. The same year, The Royal Petrol-Exploitation Company of the Netherlands East Indies reached an exploitation agreement with Van Heutsz, who strongly advocated the contribution of European industry to Aceh's economic development, and the *Raja* of Perlak, in return for concessions and royalties.¹²² Production reached almost 250 million litres by 1903, the highest in the Indies.¹²³ Shares in oil dividends became of great fiscal importance to the colonial government in the form of concessions, and to the *uleebalang* in the form of royalties and import and export rights. The oil dollars facilitated an upward economic spiral of improved public finance, infrastructural development, growing commerce and political stability.¹²⁴

The question remains, as always in the case of colonial economic growth: who benefited? The majority of the Acehnese indigenous population drew little benefit of the oil wells in Perlak, Aceh tramline, Gayo road or harbour in Sabang; on the contrary. All served Dutch military expansion

-
- 119 Damsté, "Atjèh-Historie", 613. Some even expected that the construction of the Gayo road, developed initially as a "military access road [...] to demonstrate that the Dutch planned to permanently settle in the Gayo lands", would help transforming Takengon into some sort of spa, as "the tour itself to Takengon, was already delightful." See: C.L., "De Gajoweg", *TBB* 48 (1915), 299-302: 300.
- 120 Kreemer, *Atjèh*, I, 9-12; à Campo, *Engines of Empire*, 18; Reid, "Chains of Steel", 290. Taseelaar, *De Nederlandse Koloniale Lobby*, 24.
- 121 The Gayo road alone cost 1.5 million between 1908-1913, even though it was largely constructed using corvée labourers and cheap coolies. In 1915, another 100,000 guilders was required to make it suitable for cars. See: Anonymous, "De Gajoweg", *Java Bode* 12-4-1915, 2; C.L., "De Gajoweg", 299.
- 122 J. Jonker and J.L. Van Zanden (ed.) *Geschiedenis van Koninklijke Shell Vol. I: Van Nieuwkomer tot Marktleider, 1890-1939* (Amsterdam: Boom, 2007), 52-53. This was of essential importance for the Company, as the promising oil wells of Bukit Mas in Langkat near Telaka Said unexpectedly dried up, causing shares to plunge. New geological methods of searching for new sources were applied in Perlak. After the welcome discovery of oil in Perlak, geological teams were dispatched all over the archipelago to apply these new methods, to find new sources and secure supply of petroleum for the export market (within the Indies, or on Sumatra, there was limited market for petroleum, the sole product the Royal produced until the start of the twentieth century). Ibid., 24, 37, 46-48; Lindblad, "Economic Aspects", 11-13; P.A.C. De Ruiter, *Het Mijnwezen in Nederlands-Oost-Indië, 1850-1950* (PhD thesis, Utrecht University, 2016), 119-122.
- 123 J.P. Poley, *Eroica: The Quest for Oil in Indonesia (1850-1898)* (Dordrecht: Kluwer Academic Publishers, 2000), 151.
- 124 M. Gade Ismail, "Aceh's Dual Economy during the Late Colonial Period", in Lindblad (ed.), *Historical Foundations of a National Economy*, 229-248: 232.



Figure 6.2. Railway station 'Kraton at Kota Raja' of the Aceh Tramline, 1870-1900.

Source: Rijksmuseum, Obj. nr. RP-F-F18004.

rather than popular economic development and in fact, the Aceh tram was generally too expensive for the majority of the Acehnese population.¹²⁵ To them the growth of the provincial economy must have had rather different connotations, related to an increase in labour services (used for the construction of the Gayo road and the tramline) and further exploitation of their resources as warned by the *Hikayat Perang Sabil*.¹²⁶ The Acehnese people noticed little improvement in the development of the local infrastructure,

125 As a Dutch prestige project serving transport of military troop and goods, the tramline was prone to frequent sabotage. See A. Stolwijk, *Atjeh: Het Verhaal van de Bloedigste Strijd uit de Nederlandse Koloniale Geschiedenis* (Amsterdam: Prometheus, 2016), 242-252.

126 Ibid., 246-247. Profits largely accrued to the foreign-capital holders who invested in these industries. It is general presumed that the shift of ownership of companies from Indonesia to The Netherlands, as well as the phenomenon of the 'colonial lobby' in which the interests of capital-holders and government overlapped, prevented structural reinvestments of locally earned profits. See: P. van der Eng, *Economic Benefits from Colonial Assets: The Case of the Netherlands and Indonesia 1870-1958* (Groningen Growth and Development Centre, University of Groningen, 1998); P. van der Eng, *The 'Colonial Drain' from Indonesia, 1823-1990* (Economics Division Working Papers: Southeast Asia, Canberra: Research School of Pacific Studies, Australian National University, 1993); A. Booth, "Exports and Growth in the Colonial Economy", in Maddison and Prince (eds.), *Economic Growth in Indonesia*, 67-96: 79.

which they did actually use. Dutch officials held the *uleebalang* accountable for this; particularly *uleebalang* in the dependencies, they complained, structurally underinvested in local infrastructure and only maintained the roads that were of direct interest to their trading networks.¹²⁷ Hence, Van Heutsz attempted to enlarge economic control over the *uleebalang* and intensify their engagement in local development, for instance by requesting that the Dutch national government impose higher taxes on mining profits and channel shares of the oil-profits back into society.¹²⁸ In 1909 he granted far-reaching rights allowing European mining companies to access North Aceh, hoping to enhance production and correlated tax revenues.¹²⁹ Oil concessions from mining corporations were distributed onward at a rate of 40/60 between the government and the *uleebalang*.¹³⁰ In many oil-producing regions, mining concessions soon took over the importance of pepper cultivation – traditionally a sign of wealth and power – especially when, in the twentieth century, pepper cultivation declined due to depopulation and economic collapse caused by the war, crop disease and market fluctuations.¹³¹ However, in those regions where no oil was found, little changed. Moreover, pepper quality was assessed differently at different export harbours. Therefore the pepper price, and its concomitant export and tax revenue, rendered an unfair disadvantage to some *uleebalang*, inciting price competition that eroded profits.¹³² To reduce the impact of market fluctuations on *wasé* revenue, in 1902 its rates were fixed.¹³³ Setbacks in pepper *wasé* were counterbalanced by levying *wasé* over copra, but in 1904 the Director of Finances ‘discovered’ that this was illegitimate (the government had no right to levy such local export duties – only to demand revenue

127 NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: RvI 26-5-1891.

128 Reid, *The Blood of the People*, 28-30; 't Veer, *De Atjeh-Oorlog*, 220-222.

129 NA MinKol 1901-1953 OV 693, Vb. 8-12-1909 n34, herein: Gov. Sec. to 'Dir. Gouvernementsbedrijven', 16-9-1909, Gov. Aceh to 'Chef Mijnwezen', 12-6-1909, Dir. Gouvernementsbedrijven' to GG, 20-8-1909.

130 NA MinKol 1901-1953 OV 383, Vb. 31-5-1906 n49, herein: Mailr. n362, Besl. 12-3-1906, Dir. Onderwijs, Eeredienst en Nijverheden to GG, 24-2-1906. Gade Ismail, "The Economic Position", 85.

131 Heyl, *De Pepercultuur*, 36.

132 Ibid., 38; Kreemer, *Atjeh*, I, 129-130. Heyl exemplifies Lhokseumawe, where pepper was taxed 4 guilders lower than in Langsa (to the South), even though the quality of pepper exported in Lhokseumawe (from the Northcoast of Aceh) was better than that in Langsa (from the East coast). So the *uleebalang* in Lhokseumawe cashed less tax revenue over better quality pepper than in Langsa.

133 Varying between 1.30 to two guilders in the Dependencies and set at four percent of the yield in Great Aceh (1% was subtracted as *wasé jalan*). *Wasé* revenue rose from 83,000 guilders in 1898 to 193,100 in 1904, but dropped back to 132,200 guilders in 1905. ANRI DepFin 598, herein: DirFin, 18-5-1893, DepFin, 9-2-1905, Gov. Acehto DirFin, 11-3-1904, DepFin 10-4-1905; Kreemer, *Atjeh*, II, 137: 'Gouvernementsbesluit 1902 n97/k.'

from the *uleebalang* levying them), and 'wasé copra' was abolished.¹³⁴ By 1925-1938, export values of pinang (betel or areca palm), copra and rubber all overshadowed that of pepper.¹³⁵ As a result, the distribution of economic resources in Aceh became even more unfair, due to the impact of Dutch colonization. Like in Ambon and Java before, while the economic importance of Northern Sumatra and Aceh to the colonial treasury increased, the processes that purportedly fostered regional economic development only benefited those lucky enough to be in a position of power.¹³⁶

The myth of the 'crazy native'

This is why fiscal policy gained in importance. A lack of balance in the distribution of the tax burden was often seen as an indicator of administrative deficiency, a problem that needed to be fixed. Not only were taxes paid unequally within the provincial borders, as various parliamentarisms complained, Aceh was seriously undertaxed compared to other provinces, especially Java, leaving the majority of the burden of the costs of 'controlling the Acehnese', on the Javanese.¹³⁷

The solution to this problem, as phrased by Governors J.A. Vetter (in office in 1896) and J.W. Stemfoort (in office 1896-1897), was to centralize Aceh's "numerous, occasional tax arrangements" (by which he meant the various *wasé*) into a full-fledged tax system suitable to Acehnese society and behaviour, and gain a balance of budgets within the province.¹³⁸ But Aceh

134 ANRI DepFin 598 herein DepFin, 18-5-1893, Gov. Aceh to DirFin, 11-2-1893, DirFin, 20-3-1895, DirFin, 9-2-1898, DirFin, 7-11-1903, DirFin, 9-2-1905, DirFin 10-4-1905, DirFin, 21-2-1907, DirFin 4-12-1908 and Gov. Aceh to DirFin 6-4-1910.

135 J.R.C. Gonggrijp, *Overzicht van de Economische Ontwikkeling van Atjeh Sedert de Pacificatie (Tijdperk 1923-1938)* (Den Haag: Van Stockum, 1944), 9-10. 20. The value of exported rubber even tripled that of pepper in 1938 (208,000 vs. 678,000 guilders), but rubber (totalling more than 4.5 million guilders) remained the economic champion of Aceh due to high export prices. Palm-oil also showed rapid growth in 1925-1938, from 673 tons in 1929 to 14,415 tons in 1938.

136 H. Bakker, "Het Economisch Belang van Noord-Sumatra tijdens de Atjehoorlog, 1873-1910", in J.Th. Lindblad and A.H.P. Clemens (eds.), *Het Belang van de Buitengewesten: Economische Expansie en Koloniale Staatvorming in de Buitengewesten van Nederlands-Indië* (Amsterdam: NEHA, 1989), 41-65: 41, 45-47, 51, 55-59, 60-62.

137 Handelingen Tweede Kamer, 1896-1897, 11^e vergadering, 17-11-1896, herein: Pijnacker-Hordijk, p. 138, Van Gennep, pp. 141-142, Kuyper, pp. 144-145; the same complaints were still expressed ten years onward, see Handelingen Tweede Kamer, 1906-1907, 23^e vergadering, 22-11-1906, herein: Van Deventer, pp. 428-429, 429-430, Van Kol, p. 430.

138 Apart from the above discussed indirect levies, Great Aceh only knew a vehicle tax and taxes on streetlights and *pasars*. Since none of these were arranged by a government decree, they did not contribute to the national treasury. Until 1910, all taxes were collected in local treasuries. ANRI AS GB MGS 3964, herein: MGS 13-12-1897 n2813, Besl. 13-12-1897 n1.

was still seen as a region of violence and instability¹³⁹, and its people as unsuitable for direct taxation. Contemporary scholars like Snouck stereotyped the Acehnese as “fanatic, anarchic and treacherous.”¹⁴⁰ To his Leiden colleague P.J. Veth (1814-1895), the struggle in Aceh “represented civilization and humanity versus barbarity and cruelty.”¹⁴¹ And Van den Berg even proposed an “ethnic cleansing” of the province by Ambonese soldiers.¹⁴² This dominant depiction of the Acehnese as beastly, cunning, crazy and degenerate revived, in the 1910s and ‘20s, after the seemingly ‘random’ murders of about 120 Europeans. These were ascribed to the heavy psychological impact of the war on the ‘Acehnese mind’ and the aspiration to become *syahid* (martyrs) in the holy war, allegedly caused by the degeneration of Aceh from “veranda to Mecca”, from an independent, exemplary Muslim state, to an indirectly ruled colony under foreign domination.¹⁴³ The murders caused much fear and anxiety and spurred attempts to “theorize the native mind” through Orientalized forms of psychiatry.¹⁴⁴ Such paradigms of indigenous violence and instability were fundamental to Dutch imperialist conquests around the archipelago, as we will also see in the next chapter. They fuelled convictions that specific ‘recently colonized’ people were ‘unready’ for ‘modern governance and taxation’, which further legitimized the colonial project of tutelage, that claimed to induce this transition.

Snouck invoked the classic ‘oriental despot’ theory and argued that the Sultan had forced “subjected natives” into such abusive forms of extortive “slave labour” that, upon having an ensured sustenance, the Acehnese were reluctant to continue labouring since whatever more they produced was confiscated by their chiefs anyway.¹⁴⁵ He considered in particular the levying of *hak tabé* or *hak sabil*, a surtax on *zakat* collected by groups of *ulama* to fund the holy war, as a typically repressive form of indigenous extortion, a “razzia” rather than taxation, deemed to induce passive economic

139 Which it was but primarily because of the Dutch invasion. Yet few officials (contrary to the press) directly related the alleged ‘violent nature’ of the Acehnese people to the colonial invasion.

140 Reid, *The Contest for North Sumatra*, 286, 288-289. The word ‘treacherous’ of course also related to the ‘betrayal’ of Teuku Umar, a particularly sensitive and frustrating event to the Dutch colonial state.

141 P.J. Veth, *Atchin en zijne Betrekkingen tot Nederland; Topographisch-Historische Beschrijving* (Leiden: Kolff, 1873), 136, quoted in P.J. Veth, quoted in: P. van der Velde, *A Lifelong Passion: P.J. Veth (1814-1895) and the Dutch East Indies* (Leiden: KITLV Press, 2006), 192. Also quoted by Locher-Scholten, “Imperialism After the Great Wave”, 32.

142 L.W.C. van den Berg, “De Atjheres”, *De Gids* 58 (1894), 195-238, quoted in: Locher-Scholten, “Imperialism after the Great Wave”, 35.

143 Kloos, *Becoming Better Muslims*, 2.

144 D. Kloos, “A Crazy State: Violence, Psychiatry, and Colonialism in Aceh, Indonesia, ca. 1910-1942”, *BKI* 170:1 (2014), 25-65: 28-30 (quote p. 29-30). See also Kloos, “Violence, Religion, and Geographic Imaginations”, 15-17.

145 Anonymous, “De Toekomst van Groot-Atjeh”, *TvNI* 9:1 (1880), 241-255: 248; ANRI AS GB MGS 3964, herein: MGS 13-12-1897 n2813.

behaviour among the Acehnese.¹⁴⁶ Kreemer considered the Acehnese unfit to work as coolies due to their “dislike of regulated labour.”¹⁴⁷ To current-day observers, it may not seem surprising that the Acehnese were unenthusiastic about working in a colonial system they despised and from which they drew little profit, but this was typically interpreted by a colonial author like Kreemer as the inherent nature of “Eastern people [...]” to have “a smaller urge to material prosperity”, even though they were “not necessarily lazy.”¹⁴⁸

Such visions supported the precepts of typical colonial self-legitimization mentioned before, in this case upholding the idea that centuries of ‘wicked despotism’, ‘economic mismanagement’ and ‘underdevelopment’ had resulted in a material insecurity among the Acehnese. This now prevented them from aspiring to greater productivity or wealth and instilled within them a great distrust towards governance and taxation, as those who governed them had never served their needs. As a result, the Dutch theorized, the Acehnese were locked in the same sort of ‘societal paralysis’ as other ‘inlanders’, but the exceptionally harsh nature of ‘sovereignty’ and the presence of ‘religious fanaticism’ in Aceh added another dimension of violence and social instability to the province which made introducing taxes even harder.

As testified by the *Hikayat Perang Sabil*, it was of course the Dutch government that the Acehnese distrusted most. Caricaturizing the ‘native mind’ as violent and unstable and the relations between the Sultan, *ulee-balang* and the Acehnese population as extraordinarily extortive provided the strawman the state required to justify its presence and remain comfortably blind to the turmoil it caused. The havoc the war had wreaked cannot of course be ignored when discussing economic collapse, but to admit that would endanger the core principles of colonial self-legitimization, requiring a transformation of the epistemology upon which the entire state was based. Rather, as in all other provinces, the Dutch cultivated their familiar stereo-

146 C. Snouck Hurgronje, “Een Onbezonnen Vraag”, *Java-Bode*, 22/23-11-1899 1899, n272; Snouck Hurgronje, *De Atjehers*, I: 186; Kessler, “Dr. Snouck Hurgronje en de Macht der Atjehsche Oelama’s”, 250. According to H.T. Damsté, the prominent *ulama* Teungku Cik di Tiro “made the war into a holy one” (Tiro was the one who popularized the *Hikayat Perang Sabil*) and was particularly successful in organizing gangs that levied the *uang sabil*. See: Damsté, “Atjèh-Historie”, 449. See also Anonymous, “De Toekomst van Groot-Atjeh”, 240-250; Reid, “Colonial Transformation”, 99.

Reports of misuse, obfuscation or corruption of *zakat* funds and overlap between *zakat* and colonial tax collection are found throughout colonial Indonesia, and occasionally local officials urged to regulate *zakat* collection and other forms of Islamic voluntary contributions and philanthropy to more detail under colonial tax law. However, the government maintained a policy of secularism that prohibited such interference. See Fauzia, *Faith and the State*, 112-122, 137; A. Salim, *Challenging the Secular State: The Islamization of Law in Modern Indonesia* (Honolulu: University of Hawaii Press, 2008), 120-123.

147 Kreemer, *Atjèh*, I, 240. Experiments with state-organized rubber plantations had failed according to Kreemer because the Acehnese labourers showed up too irregularly.

148 Ibid., I: 188 (quote), see also 241, 522-601.

types of indigenous 'instability', 'laziness' and 'social paralysis', to provide reasons why the colonial government was requisite for the development of Aceh. Coerced labour and taxation were envisioned as the primary tools to train and change the Acehnese mind, and transform the region from one of continuous violence into one of peace and obedient tax-payment.

The introduction of corvée and direct taxes

From the 1890s onward, the government started looking for methods to make the Acehnese contribute to the local colonial development project. The government was aware of its feeble position, and Snouck warned that successfully levying head taxes would be undermined by local political disorganization, potential discontent and the aversion of the Acehnese to any direct charge in their incomes.¹⁴⁹ Governor J.W. Stemfoort (in office 1896-1897), acknowledged these concerns: "Since we [the Dutch] have little foothold in the dependencies" it was essential to use "a prudent policy" to prevent "bad-tempered people from exploiting the cherished argument that the company is so fiscal."¹⁵⁰

According to Dutch colonial theories of fiscal development, the appropriate step prior to levying head taxes was corvée labour. However, corvée was an alien concept in Aceh. Before colonization, some *uleebalang* levied services for the construction of mosque's and the housing of principles and chiefs, or used forced labour as a form of punishment, but an institutionalized form of labour service to lords, in lieu of taxation, did not exist anywhere in Aceh, a fact of which the government was well-aware.¹⁵¹ Snouck was exceptionally critical of the use of corvée labour. He considered it "an evil, in some areas [...] perhaps necessary [...], but still, its use to be limited, diminished and abolished as soon as possible."¹⁵² Yet, a corvée regulation for Great Aceh was issued in 1898, primarily to supply the huge demand for cheap labour, necessary to build infrastructural projects required for the war.¹⁵³ Completion of these projects was claimed to automatically reduce the use of corvée services.¹⁵⁴ Obviously, this was not the case, and by 1906 the expansion of corvée to the Dependencies

149 C. Snouck Hurgronje, E. Gobée and C. Adriaanse (eds.), *Ambtelijke Adviezen van C. Snouck Hurgronje 1889-1936* ('s-Gravenhage: Nijhoff, 1957), I, III-5: 'Adviezen over de te volgen Atjeh politiek na 1903', pp. 1384-1391 (advies 1941).

150 ANRI AS GB MGS 3964, herein: Besl. 13-12-1897 n1, MGS 13-12-1897 n2813. See for the same: NA MinKol 1850-1900 OV 5251, Vb. 1-3-1898 n16, herein: DirFin to Gov. Aceh, 13-12-1897.

151 ANRI AS GB MGS 3964, herein: MGS 13-12-1897 n2814: RvI 2-7-187. In some districts, *uleebalang* also levied head taxes, but these were not considered to relate to labour. See UBL Collectie Rouffaer, D H 875-[1], herein: Ass. Res. Meulaboh 1, p. 1.

152 NA MinKol 1901-1953 OV 627, Vb. 22-3-1909 n15, herein: Advies Snouck Hurgronje, 8-1-1909, p. 4.

153 Kreemer, *Atjeh*, II, 151.

154 ANRI DepFin 357, herein: Nota DepFin 19-3-1912: DepFin 28-8-1909: Gov. Sec. to Gov. Aceh, 3-7-1909.

was under consideration. To Snouck, the introduction of *corvée* in Aceh “deliberately ignored *adat*.”¹⁵⁵ He dismissed levying of *corvée* anywhere in Aceh as entirely illegal, born out of the “temporary and local interest” of “overambitious civil servants and incapable authorities [...], competing with each other in their zeal to construct roads”, making “large masses perform labour with minimal result” as “roads [...] disappeared as fast as they were built.”¹⁵⁶ Whatever money had been saved by using *corvée*, he assured, “was spent doubly on fighting resistance against it.”¹⁵⁷ Snouck found support in parliament, where Van Deventer explained how in Great Aceh, the use of *corvée* would only arouse further popular suspicion, resistance and disdain.¹⁵⁸ And he was right; *corvée* was much resented by the Acehnese, as also testified in the *Hikayat Perang Sabi*, I quoted above. The Hague’s reply was vindictive and predictable. It denied that civil servants in Aceh were overzealous, and, quoting a civil servant in New Guinea, the ministerial bureaucrats repeated that:

“years of service experience show that throughout the archipelago’s many districts [...], a fair regulation of taxation and mild *corvée* and *desa* services produce an unmistakable educational force, in the direct interest of the natives. [...] Labour services [...] compared to a necessary, constructive reformatory.”¹⁵⁹

This way, *corvée* was presented as a suitable first step to give the Acehnese a taste of the ‘beneficial experience’ of colonial taxation. *Corvée* became an instrument to ‘tame the Acehnese’, inculcate a belief in the benefits of colonial domination and align them for a role in the greater state-society, away from a “self-destructive and self-sacrificial pre-occupation with lost freedom, and towards positive movements of economic and political reform and modernity.”¹⁶⁰ In reality, *corvée* was, of course, little more than a form of cheap labour, used for infrastructural development to support the European export-economy, without which the Dutch believed they could not survive, especially in the frontier regions of their empire. By twisting the words of Snouck Hurgronje, who in the misquote of ministry officials had advised “keeping use of *corvée* as mild as possible”¹⁶¹, the green light gave the ‘go-ahead’. In 1908 *corvée* labour was implemented all over Aceh and more specific regulations were issued for all districts during the following

155 NA MinKol 1901-1953 OV 627, Vb. 22-3-1909 n15, herein: Vb. and ‘Advies Snouck Hurgronje’, 8-1-1909, p. 6; Kreemer, Atjeh, II, 150-151. The *corvée* regulations in Aceh, as elsewhere in the archipelago, highly resemble the ordonnances issued in Java in the 1890s following the investigation of Fokkens (see Chapter 4).

156 NA MinKol 1901-1953 OV 627, Vb. 22-3-1909 n15, herein: Advies Snouck Hurgronje, 8-1-1909, pp. 3-4, 6-8.

157 NA MinKol 1901-1953 OV 627, Vb. 22-3-1909 n15, herein: Advies Snouck Hurgronje, 8-1-1909, p. 8.

158 Handelingen Tweede Kamer, 1908-1909, 17^e vergadering, 5-11-1908, Van Deventer, p. 270.

159 NA MinKol 1901-1953 OV 627, Vb. 22-3-1909 n15, herein: Aantekeningen A3.

160 Reid, *The Blood of the People*, 16.

161 NA MinKol 1901-1953 OV 646, Vb. 7-6-1909 n10, herein: Vb.

years. In theory use of *corvée* was only allowed for the construction of 'government' roads with the explicit approval of the Governor of Aceh, at a maximum of 24 days of labour per year (which was higher than in surrounding provinces), as local roads were supposedly maintained using *wasé jalan*.¹⁶² In Greater Aceh, epicentre of local industry and hence home to many more roads and infrastructural projects, the maximum amount today was even higher, at 52 days per year.¹⁶³

Simultaneously, officials worried that only subjecting the Acehnese to *corvée* would keep them from developing in harmony with the rest of the archipelago. The government ultimately aspired the fiscal integration of all people across the archipelago, in a unified, monetized fiscal regime. Continuing to tax the Acehnese through labour was the sort of exception that in bureaucratic terminology was undesirable, as it signalled inequality. Hence, Aceh was subjected to a rapid fiscal evolution, at least on paper, during which many of the established stereotypes and the fear of hostility needed to be overcome. Cavalier as the government had been in introducing *corvée* labour, introducing income taxes was considered to entail more risk. *Corvée* labour had been conceptualized as an extension of labour punishments by the *uleebalang* and thereby considered to be popularly accepted and easily delegated. Income taxes on the other hand, required more thorough legitimization and more direct forms of governance than were present at the time in Aceh, compromising the distance the state had tried to maintain by using the *uleebalang*.

As a matter of fact, the Acehnese in the self-governing Dependencies were not considered to be liable for full taxes by the colonial government because they were subjects of local *uleebalang*, whom, as self-governors, collected taxes from their people and supposedly ensured the government gained its 'rightful share.' Only European, 'Foreign Orientals' and 'non-indigenous *inlanders*' paid taxes directly to the central government's treasury.¹⁶⁴ All other taxes in Aceh were self-organized by self-governors.¹⁶⁵ The government simply hived-off profits from the *uleebalang*, as stipulated by its contracts, and occasionally interfered in the enforcement of collection,

162 NA MinKol 1901-1953 OV 627, Vb. 22-3-1909 n15, herein: Vb.; NA OV 782, Vb. 22-11-1910 n4, herein: Vb., GG to MinKol, pp. 7-9-1910, RvI 4-7-1910; Kreemer, *Atjeh*, 152-153.

163 *Ibid.*, 151.

164 Bongenaar, *Zelfbesturend Landschap*, 156, 167, 664. For Aceh, these included the Personal Tax and Patent Law followed by the Income Tax of 1905, and for 'Foreign Orientals' and 'non-indigenous *inlanders*' the assorted income taxes, in which Aceh was included in 1904. Stbl. 1904 n20 (Company Tax for West Sumatra, Aceh, Celebes, Benkulu, Lampung, Palembang, South and East Borneo and Ambon). See: NA MinKol 1850-1900 3082 Vb. 25-3-1878 n78, herein: Afschrift HGB.

165 Including the assorted *wasé*, pasar levies, streetlight taxes and in some cases head taxes. The *uleebalang* supposedly kept record of tax payment by using tax registers (made mandatory in 1897) under supervision of Dutch officials, but often many of such tax registers once received in Kuta Raja were still empty. ANRI AS GB MGS 3964, herein: MGS 16-3-1899, n611: Gov. Aceh to GG, 24-9-1898, MGS 13-12-1897 n2814: RvI 2-7-1897; Gov. Aceh to GG, 26-2-1895.

using its military power. The priority, as emphasized by Director of Finance Bakhuizen van den Brink, was not “to create theoretically sound taxes, but to substantiate the existing situation as much as possible [...]”¹⁶⁶ Deliberately keeping these taxes ‘unlegalized’ enabled the government and the *uleebalang* to levy them at their own discretion, using military violence, extortion and all other means considered necessary in Aceh. Remaining aloof by maintaining ‘self-governance’ and ‘not regulating’ was a clear-cut state strategy to avoid the problem of having to abide to its own principles of fair, modern governance, and instead to keep relying on the *uleebalang*, whom they could then blame for any problems the tax system brought about.

Only, in the twentieth century this would no longer do, or at least not in theory. ‘Ethical’ colonialism demanded a responsible type of taxation in which there was no place for uncontrolled ‘indigenous extortion.’ Additionally, diversification in fiscal identities had also provided frequently used opportunity for tax navigation. In 1901, a European taxpayer in West Aceh even declared himself subject of the *uleebalang* of Idi, based on which he refused to pay Patent Law.¹⁶⁷ This fuelled the intensifying call for fiscal unification, which was only possible through ‘legalization’ and direct administration of all of the various assorted taxes being levied in Aceh by issuing ordinances.¹⁶⁸

In 1901, the government prudently ‘legalized’ a number of personal and indirect taxes on streetlights, markets and consumption, to lead the way to head taxes.¹⁶⁹ A head tax ordinance was drafted in 1906. As in West Sumatra, it was coined *bea pencarian* (‘income tax’), rather than *bea kepala* (‘head tax’) in order not to offend the Islamic population, who used the former term for religious taxes paid by non-Muslims, predominantly Chinese.¹⁷⁰ According to Snouck, all taxes not acknowledged in Islamic law would be considered an extortive and illegal levy, no matter what it was called.¹⁷¹

166 ANRI AS GB MGS 3964, herein: MGS 16-3-1899, n611: DirFin to GG 11-2-1899.

167 NA MinKol OV 183, Vb. 17-6-1903 n31, herein: Gov. Aceh to GG, 16-12-1902.

168 This was proposed by Van Heutsz as Governor of Aceh in 1903 but deemed improbable by Governor General Rooseboom (in office 1899-1904) because of the fragility of the government on the ground to effectively enforce these ordinances through non-military means. NA MinKol 1901-1953 OV 183, Vb. 17-6-1903 n31, herein: Vb., Gov. Aceh to GG, 16-12-1902, DirFin to GG, 28-3-1903.

169 In the Chinese quarters in Oleh Leh, streetlights were funded publicly, contrary to almost everywhere else in the Indies where streetlights managed by private companies and funded by local governments from local tax revenues. Payment of streetlight tax guaranteed exemption from performing *corvée* services. NA MinKol 1850-1900 5251, Vb. 1-3-1898 n16, herein: InspFin Roëll Ito DirFin, 8-11-1896: ‘Rapport’: ‘a. Groot Atjeh’; ANRI AS GB MGS 3964, herein: MGS 16-3-1899, n611: RvI 3-3-1899: Nota RvI (W.J.M. Michielsens); For market taxes, see: ANRI AS Besl. 1364, herein: Besl. 8-1-1901 n31: MinKol to GG, 11-4-1900; Besl. 4-8-1906: ‘Invoering Persoonlijke Belasting in Atjeh en Onderhoorigheden, nota.’

170 ANRI AS GB MGS 4515, herein: ‘Nota van toelichting “bea pencarian”, directe belasting in Atjeh.’

171 Snouck Hurgronje, Gobée and Adriaanse (eds.), *Ambtelijke Adviezen*, I, III-5 ‘Adviezen over de te volgen Atjeh politiek na 1903’, p. 1390 (advies 1941).

A warning to which the opposition in the Dutch parliament paid heed. Led by Van Deventer and socialist parliamentarian H. van Kol, the Parliament rejected the proposal for head taxes in Aceh. Their opposition to the head tax was based on the risk they thought it posed to the preservation of peace, and for the unfairness of reclaiming the costs of the Aceh war on the Acehnese themselves.¹⁷² The Christian-dogmatic government of A. Kuyper and Minister of Colonies Idenburg supported the military establishment in Aceh headed by Van Daalen, who insisted that prevailing unrest was not the result of the upcoming introduction of head taxes, but of local political incitement by ex-Sultan Alauddin Mohammed Daud. A few years earlier, a group of army officials had proposed the restoration of the Sultanate as a sign of goodwill, and Van Heutsz had conceded to their lobbying, offering the Sultan a position and salary, contrary to Snouck's advice.¹⁷³ According to Van Daalen, the Sultan had started using his position to 'sabotage' Dutch authority by rallying support among *uleebalang* for the continuation of the war.¹⁷⁴ The Sultan was exiled to Java, but resistance continued. Incipient rumours of the introduction of a head tax were "eagerly nourished", as argued by a local army officer in Kuta Raja, "by the hostile-minded" to make people believe "the tax would be the starting point of all suffering [...] and that in few years the '*keumpeni*' would come back to confiscate all."¹⁷⁵ The members of the *Raad van Indië* were sceptical about potential suffering and commented that there were "plenty examples in the archipelago of tribes that in a couple of days earn enough money for the whole year [...] of which they spend the rest in idleness, or worse, by organizing raids and headhunting [...] all the more reason to tax them to a higher extent."¹⁷⁶

Interestingly, while this alleged behaviour was used, decades before, to argue why people were 'unready for taxation', here it is suddenly used in favour; monetary taxes, instead of an obstruction or a level not yet reached by the Acehnese, were now interpreted as a tool serving the "pedagogic" aim of habituating the Acehnese to regular contribution to a unified state.¹⁷⁷ Swart described taxes as "a barometer of political circumstances", the intro-

172 Handelingen Tweede Kamer, 1904-1905, 15^e vergadering, 23-11-1904, herein: Van Kol, p. 205; Handelingen Tweede Kamer, 1905-1906, 15^e vergadering, 30-11-1905, herein: Begroting van Nederlandsch Indië voor het dienstjaar 1906, Van Deventer, p. 287. ANRI AS GB MGS 4515, herein: Besl. 9-6-1906 n23; Besl. 13-8-1906, RvI 23-6-1906.

173 't Veer, *De Atjeh-Oorlog*, 246. Kessler, "Onze Tegenwoordige Atjeh-Politiek", 108.

174 ANRI AS GB MGS 4515, herein: MGS 14-9-1907, MinKol to GG, 16-8-1907, Besl. 13-8-1906: 'Geheim geschrift 1334 a107, 'Afschrift brief van Van Daalen aan GG', s.d., geheim.' See also: 't Veer, *De Atjeh-Oorlog*, 281; T.I. Alfian, "Acheh Sultanate under Sultan Mohammad Daudsyah and the Dutch War", in S. Kardodirdjo (eds.), *Profiles of Malay Culture. Historiography, Religion and Politics* (Jakarta: Ministry of Education and Culture, Directorate General of Culture, 1976), 147-166: 160-163.

175 ANRI AS GB MGS 4515, herein: 'Geheim geschr. 1334 a107', Hoofd Officier Schroder, 8-7-1907.

176 ANRI AS GB MGS 4515, herein: Besl. 13-8-1906, RvI 23-6-1906.

177 NA MinKol 1901-1953 OV 646, Vb. 7-6-1909 n53, herein: Advies A3: Gov. Aceh to GG, 2-3-1909.

duction of which would, in fact, help in assessing and repairing hostile attitudes towards the Dutch.¹⁷⁸ This was not because the colonial government thought the Acehnese had suddenly become more 'developed' through performing coerced labour, but simply because of the political reality in both The Hague and Batavia, where opinion had changed dramatically and an unbalanced tax policy was now out of favour. All provinces on Sumatra had been subjected to some sort of head, income or company tax. The relentlessly high ambitions of politicians in The Hague demanded that Aceh reach a similar status. Hence Aceh, with the exception of Gayo and Alas, was included in the proportional company tax for the 'Outer Islands' of 1907 (see Chapter 3), that taxed all incomes at 2%, starting at incomes of 50 guilders.¹⁷⁹ *Uleebalang* were expected to organize its levying and received the standard 8% collectors wage.¹⁸⁰

Van Heutsz knew that such a complicated tax instrument was "easily introduced on paper" but difficult to levy in practice.¹⁸¹ Indeed, from its very inception the collection of company taxes in Aceh met many problems and heavy delays. Colijn, chief of the central tax commission in Aceh at the time, reported that a majority of the Acehnese population earned below the tax payment threshold of 50 guilders, and that the indigenous administration was incapable of meeting its deadlines because of prevailing 'unrest.' Its revenue was structurally insufficient to meet the costs of the abolition of local levies deposited in local treasuries.¹⁸² Chiefs showed a "complete lack of interest and cooperation", Colijn reported, and the people believed taxes were levied "only to the personal benefit of government officials."¹⁸³ For the tax-gatherings, he wrote, an Acehnese taxpayer saved,

"his most pitiful look, rummaging in his belt for his last pennies and eventually popping out an egg, or something like that, while in the meantime he keeps aside some banknotes for his amusements..."¹⁸⁴

178 NA MinKol 1901-1953 OV 646, Vb. 7-6-1909 n53, herein: Vb., Advies A3: Gov Aceh to GG, 2-3-1909. Similar vocabulary is used by P.J. Havik, who describes how in Portuguese Guinea "fiscal policies and practices" constituted "a barometer for gauging the nature of a particular 'administrative and fiscal culture' in a colonial setting, and the relevance of local conditions for shaping relations between rulers and ruled [...]." See Havik, "Taxing the Natives", 175.

179 Stbl. 1907 n183 and 184.

180 Kreemer, *Atjeh*, II, 134-135.

181 Van Heutsz himself advocated a simple head tax, which he thought would outbalance achievability and fairness. ANRI DepFin 347, herein: 'Extract besluit', 9-3-1906.

182 ANRI DepFin 357, herein: DirFin 26-4-1912: Extract DepBB (nota) 30-3-1912, pp. 1-2.

183 NA MinKol 1901-1953 OV 646, Vb. 7-6-1909 n53, herein: Advies A3, 'bijlage': 'Rapport (nota) voor de Civiel en Militair Gouverneur van Atjeh en Onderhoordigheden. Belasting van de inheemse bevolking en de aanwending harer opbrengst in het directe volksbelang, door H. Colijn, hoofdambtenaar commissie', 31-8-1908, pp. 1-10.

184 ANRI DepFin 357, herein: DirFin 26-4-1912: Extract DepBB (nota) 30-3-1912, pp. 3-4.

Tax assessments could be paid in two terms, the final annual assessment to be due before the first of May.¹⁸⁵ Colijn encouraged to have the final assessments ready before the second quarter of the year, but at that time administrators in many districts were still busy dispersing tax bills and filling out assessment lists. The tax forms at the beginning of this chapter, for instance, were awarded only in October and September, five months late. It might be that late payment and deferral became one among various and new every-day strategies of resistance. So, tax-registration, listing and form writing became the new paper categories through which the state was expressed and through which it was opposed. In this case, the exhausted Acehnese no longer gave in to the calls for a holy war, but instead turned the state-machinery against itself. This is hard to verify, but considering the experiences of the Dutch elsewhere in the archipelago, it is not difficult to imagine that in Aceh, paper-based rule was redrafted, negotiated and turned around as well. It forced the government to extend its assessment-deadlines, immediately hampering the subsequent deadlines for tax collection and the tax assessments of the next year which, Colijn warned, threatened to cause a chain of endlessly postponed tax assessments. As a result, one tax year fused into the next, making the system vulnerable to sabotage.¹⁸⁶ Colijn made a bold proposal: to give up the assessments of 1907 and focus on a fresh start in 1908 to assure the next tax year would not be hampered by the former, to establish the correct "assessment rhythm."¹⁸⁷ His superiors agreed and the tax year of 1907 was written off.¹⁸⁸

Hiding behind the despot

This way, around 1908, virtually all of Aceh was subjected to *corvée* services and income taxes. In the minds of state-builders in The Hague and Batavia, Aceh was subjected to a radical fiscal transformation much faster than we have seen in Ambon, Java or West Sumatra. By the time of the introduction of income taxes, the Dutch had been in Aceh for only 30 years, and effectively, many parts were never really controlled. The province was barely under control, far from understood. It was poorly administered, the subject of great dispute and overshadowed by violent upheavals, military domination and bloodshed. How did they expect to successfully complete this transformation under such circumstances? The answer, I think, is that they did not. During the years after 1908, taxes were reportedly levied "without many difficulties", through "collection left much to be desired", attributed

185 Stbl. 1907 n184: art. 8 (1).

186 MinKol 1901-1953 OV 646, Vb. 7-6-1909 n53, herein: Advies A3, 'bijlage': 'Rapport [...] door H. Colijn, 31-8-1908, 8-11.

187 MinKol 1901-1953 OV 646, Vb. 7-6-1909 n53, herein: Advies A3, 'bijlage': 'Rapport [...] door H. Colijn, 31-8-1908, 14-16.

188 Stbl. 1907 n380 and 533.

to the alleged flawed collection procedures of the *uleebalang*.¹⁸⁹ This was accepted as the reality of taxation in Aceh. The province was subjected to a centralized income tax system that, unworkable and awkward as it played out locally, seemed to satisfy the bureaucrats of Batavia and the parliamentarians in The Hague. The government considered its task done; it had 'legalized' Aceh's tax system, issued the requisite ordinances and developed a regime that worked on paper, and, most importantly, fitted the overarching tax-framework of the rest of the archipelago. In theory, no one could claim anymore that the Javanese paid for the administration of the Acehnese. The annual Colonial Reports, the ordinances in the State Gazette, and the paper archives made sure of that. In reality, the state remained as aloof as ever, fully ceding the execution of its tax system to self-governors whom the colonial government ensured carried total responsibility and culpability in case anything went wrong.

Like other indirect rulers across Indonesia, the *uleebalang* were invested with much greater avail over their population than before. They started levying excessive amounts of services, much to the benefit of the development of the state. This might explain why in 1919 the buy-off rate was fixed at a rate of three guilders per service, which was too high for the majority of the Acehnese.¹⁹⁰ This way, the government kept forcing many Acehnese to perform coerced labour, while comfortably hiding behind the *uleebalang* and accusing them of 'despotism' and 'corruption', whenever too many services were levied. As elsewhere in the archipelago, an alleged perpetual "lack of coolies" was purported to obstruct the abolition of corvée labour.¹⁹¹ An inventory of 1933 demonstrated that in many districts corvée was still levied at this maximum amount and performed by those unable to pay tax, which was a majority of the population. Their labour power was valued monetarily and deducted from their tax assessment.¹⁹² In fact, during the economic crisis of the 1930s, many Acehnese lost their income as a result of an export crisis in the pepper, rubber, oil, and palm-oil industries.¹⁹³ Locally

189 KV 1913: C.3, 7; KV 1914, C.3, 9. The total tax assessment of the province of Aceh surpassed 200,000 guilders in 1908 of an indigenous population of about 5070,000 people, of which less than 400,000 were taxable, rendering the average assessment below 2 guilders. See: KV 1909 C.3, 9; KV 1910, C.3, 9; Boomgaard and Gooszen, *Changing Economy Vol. 11: Population Trends*, 109. The average assessment climbed to 3,36 guilders in 1916, see KV 1917; Kreemer, Atjeh, II, 135.

190 ANRI AS GB MGS 5162, herein: BGS 17-2-1923: 'Uittreksel uit de jaarverslagen betreffende den afkoop van Heerendiensten in de gewesten buiten Java en Madoera over 1921: Atjeh.' (The buying off price was 6 guilders in Singkil and 5 guilders on Sabang, where the economy was considered to be in better condition.)

191 ANRI AS GB MGS 5052, herein: BGS 20-3-1928: 'Nota, afkoopbaarheid van heeren-diensten', Ag. 8174, I. 'Nota betreffende het meer algemeen afkoopbaarstellen van den heerendiensten' and II. 'De afschaffing van de heerendienstplicht, DepBB', DirBB to GG, 6-3-1928 and 'nota (kopie)', BGS 22-8-1928: 'Bestuursconferentie 1928: Buitengewesten, eerste dag', pp. 22-39.

192 ANRI AS GB TGA 9331, herein: BGS 30-5-1934: 'Resume bespreking', 23-11-1933, DepBB.

193 Siegel, *The Rope of God*, 90-91. See also: Touwen, *Extremes in the Archipelago*, 77, 399.

preserved materials housed in Aceh's provincial archives disclose how road maintenance, required after unpredictable and frequently occurring landslides and earthquakes, started falling behind.¹⁹⁴ An official in Takengon reported that no cash was in circulation, and all labour was performed in *corvée*.¹⁹⁵ He fully relied on the indigenous chiefs' ability to force their people to perform extra *corvée*.¹⁹⁶ Thus, the government kept a vested interest in the continuation of *corvée* labour as a cheap labour resource.

This, 'indispensability' of *corvée* labour, symbolized the many inherent paradoxes of the colonial narrative of development under domination. The Acehese economy had collapsed as a result of Dutch aggression, but the government, of course unwilling to admit this, attributed the increasing poverty among the Acehese to their innate characteristics and ruling traditions. Yet, these ruling traditions were continued by the colonial government, incapable of doing without indirect ruling partners. The problem of 'unproductivity' was deemed solvable by using *corvée*, which only aggravated the burden and popular discontent, leading to even further economic disasters. Thus, Dutch conceptualizations of the Acehese became somewhat of a self-fulfilling prophecy. If the Dutch had not pursued a policy of 'despotic exploitation', or if they had allowed for a greater amount of commercial freedom, or absorbed some of the economic shock caused by war through its treasury, the need for *corvée* might have been less. Thus, the effect and burden of colonialism might have been experienced as lighter and resistance might have been reduced. By perpetually refusing to properly invest, and by anxiously holding-on to their fixed concepts of 'native laziness and craziness', the Dutch blocked any potential for the Acehese to actually become monetized, taxpaying subject-citizens. Instead of a tool for 'social elevation', *corvée* obstructed the upward economic spiral which could have helped to lift the Acehese from their state of economic desperation.

CONCLUSION

The *Hikayat Perang Sabil*, as exemplified at the beginning of this chapter, and the two tax forms figured in the prologue, essentially symbolize the two opposing responses to colonialism: resistance and compliance. Though the *Hikayat* was certainly still read at the time the exemplified tax forms were

194 Dinas Kearsipan dan Perpustakaan Propinsi Aceh (*Provincial Archives and Library of Aceh*; DKPPA), Collection Aceh/Aceh Tengah, Tahun 1917-1942: Tk. Aceh Tengah No. 59/Ga: 'Financieel onderhoud van wegen en bruggen', herein: Ass-Res Noordkust Aceh to controleur Takengon, 18-3-1936; Controleur Takengon to Ass-Res Noordkust Aceh, 18-2-1935.

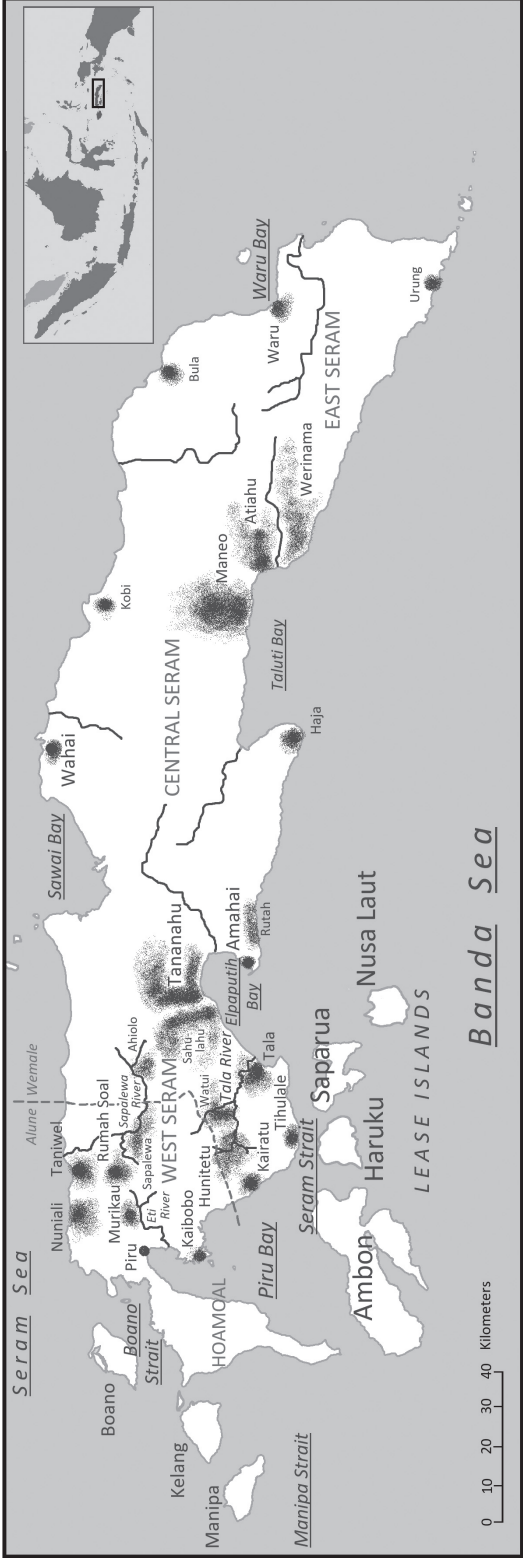
195 DKPPA, Koleksi Aceh Tengah Tahun 1917-1942: Tk. Aceh Tengah No. 59/Ga: Financieel onderhoud [...], herein: 'Jaarverslag no. 47: Financieel en technisch verslag nopens aanleg onderhorigen, 1932, wegen en bruggen in de verschillende landschappen in het gewest': 'Controleur/hulpgezaghebber Takengon' to Ass-Res Gayo- en Alaslanden, 7-10-1931.

196 DKPPA, Koleksi Aceh Tengah Tahun 1917-1942: Tk. Aceh Tengah No. 59/Ga: Financieel onderhoud [...], herein: Jaarverslag no. 47 [...]: Controleur/hulpgezaghebber [...], 7-10-1931; 'Rondschrjven' Gov. Aceh to Afdelingschefs, 12-12-1930.

issued, strategies of resistance had long changed by then, following the imposition of Dutch governance. The Dutch had successfully subjected the region by incorporating the *uleebalang* and their fiscal instrumentality into their state-machinery. That way, the colonization process of Aceh elevated the use of indirect rule to its summit. Self-legitimized by their claim to superior abilities, enabling them to justly rule and tax, the Dutch replaced the Sultan with their state, his *sarakarta* with their *Korte Verklaringen*, and the system of rights (*wasé*) and levies with a unified and centralized system of direct taxes. Considerably more than the Sultan ever had, they crept into the tax instrumentation of the *uleebalang*, monopolizing and performing their levies using military surveillance. Because in the modern colonial tax state, taxes were supposedly never levied under the threat of violence, the government hid in the shadows cast by the *uleebalang* who, invested with greater power and capacity than ever before, provided an ideal combination of strawmen and scapegoat. Their unique role was used to uphold the farce of self-rule to the Acehnese, but also to protect against initiatives from Batavia. Most of all, it allowed for the maintenance of a status quo in which taxes were basically the same form of extortion as the Dutch claimed they had been under the Sultanate, without the government having to take responsibility for it.

This does not mean that the *uleebalang* were passive bystanders or loyal collaborators with the colonial regime. As demonstrated by Reid, many *uleebalang* capably manoeuvred the politics of the government to dodge and bend its demands and engaged in underground resistance.¹⁹⁷ What matters here however, is that state agents kept using the *uleebalang* as an institutionalized instrument, to which they could attribute the manifold shortcomings of colonial governance. Unable to adhere to its own standards of governance, officials comfortably shielded itself behind the *uleebalang* to maintain its self-legitimizing narrative of development and improvement, which ultimately withheld them from designing a better tax system. In practice, the ostensible economic development of Aceh and fiscal normalization of its population into a socially and spiritually healthy population of productive individuals according to colonial standards, ultimately depended on the structural support of the armed forces, in cooperation with ever more despotic *uleebalang*, and the use of forced labour. The idea that taxation would create a fairer and more tenable and productive society dissipated in the implausible logic of self-governance and indirect rule. The persistent branding of Acehnese as 'unstable' and dangerous creatures, and their subsequent mistreatment, demonstrates the limitations of the Dutch belief in the capacity of the Acehnese to become 'normalized' taxpaying citizens, subject to the unified colonial state. The Dutch colonial tax system in Aceh was permeated with structural ambiguity and ambivalence, resulting from a conflict between ambition and the reality on the ground, combined with strong disagreements among various levels of governance. This is illustrative of the perpetual conflicts within Dutch imperialist ambitions.

197 Reid, *The Blood of the People*, 18-25.



Map 7.1. Seram. Displayed are the Nagari mentioned in this chapter.

Taxing within and beyond the state in Seram,
c. 1860-1920

Patih van Noniali

Kapala Saniri
van Sapoléwa.



Orang Kaja van
Taniwel
(verbannen).

Orang Kaja van
Roemah Soal.

Figure 7.1. Alfurs chiefs on West Seram, ca. 1905.

Source: F.J.P. Sachse, (Leiden: E.J. Brill, 1907), 60.

This photo, taken around 1905 during a tour made by Major F.J.P. Sachse, 'civil-governor' of West Seram in 1903-1905, excellently symbolizes Dutch colonialism in 'stateless' spaces. We see the four village elders or chiefs of the *nagari* Nuniali, Sapalewa, Taniwel and Rumah Soal in West Seram (see map 7.1), who were appointed as indirect rulers in the Dutch colonial administration. They bore foreign titles such as '*patih*' and '*orangkaya*', wore European suits and hats, and were bestowed with *tongkat*, canes with a golden or silver knob, while the higher-ranking 'lords' are seated, to emphasize the differences in their newly acquired status. These new clothes, titles and paraphernalia, supposedly expressed new forms of power

and authority. As the restyled, spruce indirect rulers of Seram, they were supposedly icons of change, representing just governance, fair taxation and legalized, rightful rule. Supposedly, they heralded a new era of peace (*Pax Neerlandica*), social development and improvement, imbued with the tones of the forceful civilizational-missionary Dutch governmental colonialism of the early 1900s. But the men in this photo do seem to make a somewhat displaced impression. This is symbolic of their actual status and function, which, as this chapter will show, was at odds with the developmental agenda the colonial government pursued. Behind this contrived image of authority and stateliness stands the stark reality in contrast to what the photo attempts to establish. A reality of coercion rather than governmentality, of violence rather than peace and tranquillity (*rust en orde*) and of extortion rather than taxation.

This chapter is about the absolute limits of the colonial state. It discusses how colonial conquest on Seram was deployed as a project of replacing alleged forms of 'indigenous ritualism' and 'underdevelopment' with 'civilizational', moralizing governance. However, this process was structurally constrained by indigenous resilience and the government's own incapacity. Colonial officials brutally interfered in local society, and hoped that through indirect rule and administrative techniques of inscription and documentation they could "change the facts they took note of"¹, using documentation and archiving as "intricate technologies of rule in themselves" to reproduce the very state machines from which they derived.²

Herein, taxation was, once again, presented as perhaps the strongest and most fundamental form of governmental administration required to transform 'primitive subjects' into categorized, industrious and governable 'citizens.' Taxes were seen as a tool to extend the colonial frontier and underpin colonial ideas of social improvement. However, continuous resistance and evasion drove the state to the limits of its capacity, and the effect of documentation and administration remained limited to the paper on which it was written. In Seram, and comparable regions of Indonesia, many subjects, and especially those living in more peripheral, mountainous regions, often succeeded in remaining outside the scope of the colonial government. They refused to be governed, ruled, inspected, regulated, indoctrinated, sermonized, listed, checked off, estimated, appraised, censured and ordered about, and deliberately sought to escape the state.³ As Scott argues, avoidance of administrative techniques, village settlement, written culture, monotheism and centralized agriculture was important as a strategy to prevent the intrusion of state formation and to stay ungoverned in Southeast Asia; to remain unknown and unmapped was to remain untaxed.⁴ The result was coercion

1 Scott, *Seeing Like a State*, 47.

2 Stoler, *Along the Archival Grain*, 20, 28.

3 Scott, *Seeing Like a State*, 183.

4 J. Scott, *The Art of Not Being Governed: An Anarchist History of Upland Southeast Asia* (New Haven, Yale University Press, 2009), 9, 70, 81-89, 183, 229-230.

by the appointed chiefs supported by the Dutch military, which was in fact the leading strategy that outbalanced governance, once again emphasizing the inability of the government to play by its own rules.

Geographically, we have again arrived in the Central Moluccas, back where started with the first case study on Ambon, but socio-politically the contrast could not be bigger. Seram shows the incongruities of colonial governance as clearly as possible, and illustrates how the Dutch colonial fiscal system worked only under the cover of indirect rule and standoffishness.

7.1 SERAM: A STATELESS SPACE

Seram is the largest island in the Central Moluccas (see map 3.1), and is referred to as the origin or mother island (*Nusa Ina*) in Moluccan cultures. Its mountainous layout provides unforgiving terrain to explorers, soldiers and state-builders alike. The majority of the interior of the island remained blank on European maps, and untouched by colonial rule until late in the nineteenth century, contrary to its coastal regions, the neighbouring islands of Ambon and the Lease and Banda islands, all of which had experienced the dark and profound consequences of Dutch spice-monopolism.⁵ Only the western side of the Island, in particular the peninsula of Huamual (Hoamoal), had experienced the influence of European colonialism and spice production, until it was violently destroyed and depopulated during the seventeenth century spice wars.⁶ The rest of the island was largely ignored until the second half of the nineteenth century, when local warfare and social upheaval in the interaction between various groups attracted Dutch attention. Seram was actively colonized only during the heyday of twentieth century aggressive Dutch imperialism. Especially under the reign of Van Heutsz, the ambiguous and often conflicting expansionist drive for political consolidation and quest for resources of the empire was further integrated into an active imperialist, ethical-civilizational agenda, signalling the end of independence for many parts of as yet uncolonized regions in Eastern Indonesia and the enforcement of Dutch authority and morality, with the hardest military means.⁷ Imperial motivations on Seram were largely characterized by moral concerns about resurging violence and

5 M.C. Boulan-Smit, "Traditional Territorial Categories and Constituent Institutions in West Seram: The Nili Ela of 'WELE Telu Batai and the Alune Hena of Ma'saman Uwei", in T. Reuters (ed.), *Sharing the Earth, Dividing the Land. Land and Territory in the Austronesian World* (Canberra, ANU Press, 2006), 157-177: 158.

6 See Andaya, *The World of Maluku*, 55, 83-110; Knaap, *Kruidnagelen en Christenen*, 25-34, 37-39; Widjojo, *The Revolt of Prince Nuku*, 19-21; Van Fraassen, *Sociografie van de Minangkabause Samenleving*, 54-57; Lopian, *The Diversified Unity of Maluku-Kie-Raha: Its Historical Development*, 184; Alwi, *Sejarah Maluku*. See also: Van Fraassen, *Ternate*, I: 38-45.

7 P.M.H. Groen, "Soldaat en Bestuursman: Het Indische Leger en De Nederlandse Gezagsvestiging op Ceram, een Case Study", *Mededelingen Sectie Militaire Geschiedenis Landmachtstaf* 5 (1989): 203-244.

the desire for 'social improvement', while its perceived lack of commercial power and resources and the difficult terrain rendered it largely economically unattractive. Using military force, the Dutch would establish their colonial administration, paving the way to project their idealistic schemes of benevolent imperialism on Seram's societies and replace what they considered to be 'primitivism' with a 'civilized society' that both necessitated and reproduced tax payment as a tool for social reorganization.

Tastes of the non-state: views and ideas

Historically, an important distinction is made between Seram's coastal communities (or *nagari*), home to mixed communities of locals and migrants that had adapted to the influences of foreign trade, politics and religion, and the Alfurs or *Alifuru*, the much more secluded inhabitants of the mountainous, impenetrable and densely forested interiors.⁸ While the coastal communities had adopted 'governed' lifestyles of swidden agriculture, taxes and monotheism⁹, the Alfurs lived radically different lives. Seram's geographic conditions were unsuitable for large-scale rice cultivation, and a typical Southeast Asian *sawah*-based kingdom, with concordant forms of taxation and statecraft, had never emerged. Instead, the Alfurs were a heterogeneous, complex society many different ethnic groups ('tribes') and lived as peripatetic agriculturalists and hunters. Therefore, the Alfurs can be recognized as an insular example of the kind of mountainous and peripheral people who in Scott's vocabulary understood, 'the art of not being governed'; the deliberate strategies of avoiding fixed settlement and written records and administration to keep the development of states at bay and to remain untaxed and free of all of its other burdens.¹⁰ As put by a colonial official, the Alfurs were a 'primeval people', not 'stuck' in their *nagari*

8 Note that this was not an ethnic term, but rather a geographical-cultural distinction. Dutch sources often speak of 'mountain inhabitants' (*bergbewoners*) when addressing the Seramese Alfurs. 'Alfurs' was in fact used as a collective term for non-monotheist (animist) Indonesian peoples in the interiors of eastern Indonesian islands such as Sulawesi, Halmahera and Seram, but in modern-day language is still in use as the generic term for the collective people of interior Seram and some other Moluccan islands. See: Bartels, *In de Schaduw van de Berg Nunusaku*, 29, quoted from; W. Manuhutu, "Pacifiatie in Praktijk: De Expansie van het Nederlands Gezag op Ceram. 1900-1942", in J. van Goor (ed.), *Imperialisme in de Marge: De Afronding van Nederlands-Indië* (Utrecht: Hes, 1985), 267-315: 268-269.

9 Most 'colonial' authors oppose coastal inhabitants to the Alifuru, but Duyvendak emphasizes that there were no real cultural distinctions per se, and the contrast between *peisir* and *hilir* on Seram should be seen only in light of interaction; the coastal inhabitants were just likelier to have been in touch with cultural influences from outside. Only after conversion and interference from outside were the interiors rendered as profoundly different cultural region. See: J.P. Duyvendak, *Het Kakean-Genootschap van Seran* (PhD thesis, Universiteit Leiden, 1926), 10; Bartels, *Guarding the Invisible Mountain*, 5-6.

10 Scott, *The Art of not Being Governed*; G. Benjamin, "On Being Tribal in the Malay World", in G. Benjamin and C. Chou (eds.), *Tribal Communities in the Malay World: Historical, Cultural and Social Perspectives* (Singapore: ISEAS-Yusof Ishak Institute, 2002), 7-76: 17.

(village) but “freely roaming around [...] their lands” as “‘semi-nomadic’ wanderers” which made it particularly difficult to administer them.¹¹ Hence, they were seen by colonial officials as archotypically ‘undisciplined’, ‘primitive’ and underdeveloped ‘lazy natives’, who evidently required the tutelary guidance of Dutch colonial governance to facilitate their participation in the global economy. Particularly their non-monotheistic beliefs and their habit of headhunting enhanced Dutch concern about fitting the Alfurs into their empire, and were seen as principle obstacles towards colonial attempts to ‘improve’ the Alfurs’ lifestyles and convinced many officials that for the time being the Alfurs were “insusceptible and unripe for modern governance.”¹² This also helped to keep alive the difference between the ‘civilized in the state and the non-civilized in non-state spaces’ which was important to the Dutch claim to sociocultural superiority and legitimisation of their rule. This explains the Dutch obsession with differentiating between invented colonial categories of ‘coastal-civilized’ monotheists versus ‘mountainous-animists’ ancestor-worshippers. Ultimately, it legitimized Dutch intervention in order to ‘protect’ the former against the latter, eventually inducing deeper colonial penetration into Seram’s heartlands. Consequently, as in earlier colonized areas, Seram was subjected to the colonial fiscal claim, and hence expected to fund its own colonization process, preferably through income taxes.

The *Alfurs* of course maintained their own concepts and narratives of identity and relations with the outside world. According to G. Benjamin, “The character of tribal society – in Asia especially – is shaped by the proximity of civilization”; tribal identity is defined not by social conditions, race or ethnicity, but by social action: the action of staying within geographic remote areas and living outside the state.¹³ According to Scott, ungoverned hill societies are best understood as representing a “reactive and purposeful statelessness of peoples who have adapted to a world of states while remaining outside their firm grasp.”¹⁴ Indeed, the Alfurs engaged with the world around them, as Seram was crossed by trading routes since long before European colonization, running from Ternate to the Southern Moluccas and from Papua to Sulawesi and Java.¹⁵ The Alfurs participated in commercial activities and followed the tides of violent colonial interventions and monopolization of indigenous trading systems. But as, contrary to some of the coastal migrant communities, the Alfurs were unrestrained by agriculture or any form of forced labour and cultivation, colonial officials thought the island had always preserved its “relatively pristine nature.”¹⁶

11 G. de Vries, *Bij de Berg-Alfoeren op West-Seram: Zeden, Gewoonten en Mythologie van een Oervolk* (Zutphen: Thieme, 1927), 125.

12 ANRI AS GB MGS 4111, herein: MGS 26-1-1891: DirBB to GG, 4-8-1890; ANRI AS GB Besl. 1522, herein Besl. 28-1-1890: RvI 13-11-1889, DirFin to GG, 9-11-1889.

13 Benjamin, “On Being Tribal”, 9, 10-11, 17.

14 Scott, *The Art of Not Being Governed*, 337.

15 Knaap, *Kruidnagelen en Christenen*, 67.

16 Duyvendak, *Het Kakean-Genootschap*, 1.

This independence has shaped the political relations between local chiefs and metropolitan governments ever since.¹⁷ The Seramese way of life must therefore be seen as successful in terms of self-preservation throughout history. A closer look at the indigenous situation on Seram in the mid-nineteenth century (before full colonization) helps us to properly comprehend the impact of the process of state-accustoming and normalization in the twentieth century.

Happy and careless lives: colonial stereotypes

Much of what is known of the lifestyles and political organization of the Alfurs has been made available through colonial reports and semi-anthropological works written by colonial officials. This knowledge was acquired only after Dutch military intervention and was therefore already slightly distorted by colonialism. The Alfurs were depicted by the Dutch as a “happy and carefree” people who “do not think of tomorrow”¹⁸, “hunters in the first place”, living in the “deep tranquillity of the forest” as “the Bohemians of the Moluccas.”¹⁹ Such *Rousseauian* depictions of carefree tribalism – a typical orientalist colonial genre²⁰ – are seemingly in conflict with the allegedly more ‘violent’, ‘anarchistic’, ‘tribal’ and ‘unhygienic’ aspects of the Alfurs’ lifestyles, also deriving from the same sources.²¹ In fact, both were considered symptoms of the same general ‘backwardness’ or ‘primitivity’, which the Dutch ascribed to various mountainous people in Indonesia.

The Alfurs maintained a sustenance economy based on hunting, gathering and small-scale sago-planting.²² Access to sago fields was regulated by familial relations, depending on marriage, age and social position, as were (property) relations within and among the interior Alfurs *nagari*. As in Ambon, these *nagari* consisted of various, relatively independent clans that adhered to *adat* leadership of a *nagari* chief (*kepala nagari*), who usually

17 R. Ellen, “On the Contemporary Uses of Colonial History and the Legitimation of Political Status in Archipelagic Southeast Seram”, *JSAS* 28:1 (1997), 78-102: 83, 85-86.

18 Sachse, *Het Eiland Seran*, 86-87. See also Nanlohy, “Bij de Berg Alfoeren van het Eiland Seran”, *De Christelijke Onderwijzer* 14/20 (1928), 173-174: 270, quoted in M.C. Boulan-Smit, *We, of the Banyan Tree: Traditions of Origin of the Alune of West Seram* (PhD thesis, Australian National University, 1998), 44. See also G.L. Tichelman, “De Onder-Afdeling Amahei (Seran)”, *TAG* 62 (1925), 653-724: 672.

19 De Vries, *Bij de Berg-Alfoeren*, 17, 20.

20 See for comparison: M. Gray and R. Law, “Images of Africa: The Depiction of Pre-colonial Africa in Creative Literature” (Paper presented at the Images of Africa Conference, University of Stirling, 1990).

21 Sachse, *Het Eiland Seran*, 30, 32-35; Vries, *Bij de Berg-Alfoeren*, 81-82; Tichelman, “De Onder-Afdeling”, 674-675, 703-707. Quite striking is the semi-poetic prose on the Alfurs of De Vries of 1927. De Vries was chief for about 2,5 years at the bivouac in Hunitetu, and wrote about the Alfurs with a particular spark of ‘*Rousseauian admiration*.’

22 Sago, as also mentioned in chapter 4, was typically depicted by colonial officials as an abundant crop that did not require much effort to maintain. One family could easily live of a sago palm for a year and use its produce at will. See W. Ruinen, “Sagopalmen en hunne Beteekenis voor de Molukken”, *IG* 43:1-2 (1921), 501-523, 598-622: 52-55.

claimed descent from a mythical village-founder and served as representative of the village to the outside world and as arbiter in matters of customary law and disputes among the villages' clans.²³ Social, familial and property relations within and among *nagari* were defined by marriage, age and religion and maintained by exchanging ceremonial gifts.²⁴ The Alfurs *nagari* interacted in various overarching political, semi-ethnic structures. In West Seram, two overarching, ethnically defined 'tribal' groups were recognized by the Dutch: the *Alune* (in the north-western part of West Seram) and the allegedly 'more primitive' *Wemale* (in the south-eastern part of West and Central Seram; see map 7.1).²⁵ They inhabited the basins of, respectively, the Eti, Sapalewa and Tala rivers, the three branch rivers flowing from the Nunusaku mountain, the mythical place of origin for all Moluccans, and were separated in social affairs.²⁶ These and other groups on Seram had close relationships characterized by interaction and exchange in shifting alliances of hostility and friendship, and did not live in strictly demarcated territories.²⁷ On West Seram, traditional communities of *nagari* were composed of several *luma inai* ('mother houses') consisting of specific genealogical units. Central Seram was populated over the course of the sixteenth to nineteenth century by immigrant groups of various cultural backgrounds. These developed into units called *ipan*, with claims to descent from as far away as Malacca or even the Arabian Peninsula.²⁸ *Soa*, the clan groups on Ternate and Ambon (see Chapter 4), did not exist on Seram until the colonial government started grouping *luma inai* under newly appointed *kepala soa* in the twentieth century (see below)²⁹, who were placed under direct supervision of familial, clan or provincial chiefs of various kinds.³⁰

23 Bartels, *In de Schaduuw van de Berg Nunusaku*, 76-77, 94-95, 98-88, 100-101.

24 Which, later on, was also used by twentieth century colonial officials to tie the tax system into. See *ibid.*, 94-95, 98-88, 100-101. See also: F.L. Cooley, *Altar and Throne in Central Moluccan Societies: A Study of the Relationship Between the Institutions of Religion and the Institutions of Local Government in a Traditional Society Undergoing Rapid Social Change* (PhD thesis, Yale University, 1962), 19-27.

25 Sachse also uses the name Makahala for the Alune, see: F.J.P. Sachse, *Gegevens uit de Nota Betreffende de Onderafdeeling West-Ceram*, ed. F.J.P. Sachse (Batavia: Encyclopaedisch Bureau, 1919), 30-31; Bartels, *In de Schaduuw van de Berg Nunusaku*, 37; De Vries, *Bij de Berg-Alfoeren*, 9-10; A.E. Jensen, *Die Drei Ströme: Züge aus dem Geistigen und Religiösen Leben der Wemale: Einem Primitiv-Volk in den Molukken* (Leipzig: Harrassowitz, 1948).

26 Members of both were, for instance, not allowed to marry. G. Knaap, "The Saniri Tiga Air (Seram). An Account of its 'Discovery' and Interpretation Between About 1675 and 1950", *BKI* 149:2 (1993), 250-273, 252.

27 Duyvendak, *Het Kakean-Genootschap van Seran*, 14, 16-17. The other groups were called: Nusaweile, Huaolo, Warama and Manusela.

28 These formed larger political units that sometimes (alike in Ternate, Tidore, Bacan and Jailolo) merged into a four-unit or *Raja Empat*. Bartels, *In de Schaduuw van de Berg Nunusaku*, 76-77.

29 Boulan-Smit, *We, of the Banyan Tree* 56; W. Ruinen, "Ethnografische Gegevens van West-Ceram", *Mensch en Maatschappij* 5 (1929), 220-232.

30 See: Van Vollenhoven, *Het Adatrecht*, 401.

Alternatives to states: kakean and pela

Another constitutional division between *nagari* was defined through coinciding ancestral or origination groups or complexes called *Patasiwa* and *Patalima*. The organization of each pertained to similar but specific sociocultural devices, origin myths, rites, religion, and other distinctions of *adat*.³¹ The division relates to the organization of *nagari* into larger political bonds that engaged in persistent warfare, as *Patasiwa* and *Patalima* were considered to be each other's ritual nemesis, and followed geographic boundaries as well. A majority of the *Patasiwa* men were characterized by wearing tattoos on their chest in the shape of a black cross. They were called *Patasiwa Hitam* (black) while those who had no such tattoo were referred to as *Patasiwa Putih* (white).³²

These tattoos demonstrated membership of the so-called *kakean*, a masculine 'society' or 'brotherhood' on West Seram, into which all *Patasiwa Hitam* boys were initiated in a secluded ritual requisite to reach adulthood. The *kakean* acted as a regional association aiming to continue the honouring of common spiritual ancestors.³³ *Kakean* rites were secret and compromising them was regarded a serious violation of *adat*.³⁴ Headhunting as ritual murder was coordinated by the *kakean*, subjected to specific rules and important for men to acquire greater social status.³⁵ Though anyone from another blood-line could be attacked, no matter of what age or gender, specific forms of cognation protected against attacks. Such mechanisms had an important war and peacemaking function.³⁶ West Seram in particular was a deeply divided society of multiple groups of *nagari* that managed their own subsistence economies and engaged in shifting alliances to assist each other in matters of defence and economic aid when required.

31 See on these origination myths: Bartels, *In de Schaduw van de Berg Nunusaku*, 76-84.

32 This distinction is claimed to have emerged under influence of rivalry between Ternate and Tidore, *Patasiwa* adhering to Ternate and *Patalima* to Tidore. See: Van Hoëvell, *Ambon en Meer Bepaaldelijk de Oeliasers*, 153; Cooley, "Altar and Throne", 9, 11, 15-16; Duyvendak, *Het Kakean-Genootschap van Seran*, 76-83.

33 Boulan-Smit, *We, of the Banyan Tree*, 46; J.C. van Eerde, "Gegevens Betreffende de Onder-Afdeeling West-Ceram", *TAG* 37:4 (1920), 531-535: 553; Ruinen, "Ethnografische Gegevens van West-Ceram", 220-221. See also C. de Jong, "Kerk, Adat en Theologie. Een Korte Geschiedenis van Amahai, een Christelijke Negorij op Ceram, 1600-1935", in L. van Brussee-van der Zee et al. (eds.), *Balanceren op de Smalle Weg. Liber Amicorum voor Kees van Duin, Alle Hoekema en Sjouke Voolstra* (Zoetermeer: 2002), 313-332: 319-320 n338.

34 Sachse, *Het Eiland Seran*, 90; F.J.P. Sachse, *Seran* (Weltevreden: G. Kolff & Co., 1922), 33, 111.

35 Men were allowed to paint a symbol on their *cidako* (loin cloth), a black circle for the first head and concentric circles around the first one for every new head. However, most men would hunt little more than one, perhaps two heads in their lives, and a man that would hunt more than five would "be considered a hero of legendary allure." Bartels, *Guarding the Invisible Mountain*, 38. See also Van Hoëvell's report in: NA MinKol 1850-1900 4675, Vb. 25-2-1893 n44, herein: Res. Ambon to GG, 14-9-1891; De Vries, *Bij de Berg-Alfoeren*, 58-59, 69.

36 Bartels, *Guarding the Invisible Mountain*, 38-41.

Pela, the *nagari* alliances that emerged on Ambon prior to Dutch colonialism (see Chapter 3), were of similar significance. Based on comparable ideas of 'blood-brotherhood', they also crossed religious boundaries and obliged the involved *nagari* to assist in each other's protection.³⁷ Though not common on Seram itself, there is evidence that some of Seram's *nagari* engaged in *pela* bonds with *nagari* on Ambon, possibly in response to encroaching colonial presence.³⁸ *Pela* existed prior to the arrival of Europeans, but evolved into defence-and-aid networks only under colonialism.³⁹ Although certainly not a coherent, integrated political force, these sorts of mutual economic and political alliances can be understood as structures alternative to larger, centralized political entities or tax-levying states. Political and social security was regulated on Seram not through social-contracts of taxation enforced by states, but through village-alliances and fusing political-ritual orders.

Important to bear in mind is that Seram, as encountered by the Dutch in the late nineteenth century, was the remnant of three centuries of fluctuating interaction, exchanges and war among and between the fluid *adat* communities of the interior and coastal areas, under increasing pressure from the encroaching Dutch presence. The growing function of *kakean*, warfare, headhunting and *pela* networks, coordinating politics and diffusing tensions was the result of such interaction and building tension. Colonial officials however worried increasingly about what they considered continuous local 'feuds', wars and headhunting campaigns. They argued that monitoring these in itself already cost the government valuable time and money as they caused instability in the region. Officials found themselves increasingly busy responding to affairs related to the alleged violent behaviour of the Alfurs⁴⁰, which ultimately provided justification for Dutch military intervention.

Before the 1860s however, except for repelling raids targeted at the coast and countering alleged piracy or occasional recruitment for *hongi* expeditions, the Dutch found little reason to engage with the Alfurs. At the time, Seram was formally administered as part of the 'Residency of Ambon', but except for a few, usually Indo-European *posthouders* ('post-holders', the guardians or custodians of small, sometimes fortified Dutch outposts),

37 *Pela* networks were also used on the offensive, when one village would attempt an attack on another village it would try to find allies and establish a *pela*. Bartels, *In de Schaduw van de Berg Nunusaku*, 29, 38-41.

38 According to Dutch officials these *pela* bonds were abused by *nagari* outside Seram to tap into Seram's *sago* reserves while the Alfurs, feeling 'honoured' to maintain *pela* bonds with *nagari* outside Seram, would likely never visit other islands and use the benefits of the bond. See: Van Hoëvell, *Ambon en Meer Bepaaldelijk de Oeliasers*, 157-159; Sachse, *Het Eiland Seram*, 116-117.

39 Van Hoëvell, *Ambon en Meer Bepaaldelijk de Oeliasers*, 157-159; Sachse, *Het Eiland Seram*, 116-117; Bartels, *Guarding the Invisible Mountain*, 131-134, 140-145, 162-163.

40 NA MinKol 1850-1900 4675 Vb. 25-2-1893 n44, herein: DirFin to GG, 6-12-1890. For the same argument, see Sachse, *Seram*, 144.

installed in Seram's coastal regions from the seventeenth century onward to maintain ties with coastal *nagari*, there were few foreigners present on the island. In fact, until the later 1910s, Seram was still seen as devoid of resources and economic opportunity.⁴¹ So what changed during and after the 1860s?

7.2 COAST VERSUS MOUNTAIN

As in the case of Aceh, crucial decisions about territorial expansion were "made in Batavia rather than The Hague, and for local *raison d'état*."⁴² Colonization of Seram related deeply to the idea of European superiority and the 'civilizing' effect of colonial rule. Because developmentalism served as the legitimizing narrative in the majority of the archipelago where the soil was rich, labour omnipresent and resources and opportunities abundant such as Java, Biliton or East Sumatra, the Dutch could not simply ignore other regions where economic opportunity was smaller. Basically, the Dutch had to prove to themselves that their empire was benevolent and responsible in every corner of the archipelago; blanks in the map were no longer accepted, and the white man's burden applied to all in the archipelago regardless of their economic assets. This sense of moral obligation was to be defended at any cost, all the more because civilizational colonialism did not accept social deviance or exceptions. It was, in other words, intolerant to any people living alternative lifestyles outside of the colonial state, because that endangered its myth of social progress. Hence, even the 'ungovernable' Alfurs were expected to be included in a self-funded mini-tax state under the 'edifying supervision' of Dutch fiscal governance.

Rumours of taxation

Around 1860, war began around the Elpaputih Bay on West Seram, caused when the *nagari* Tananahu allegedly refused to pay the *nagari* Sahalau a peace offering or *harta* (in this case meaning 'property' or gift as compensation) of gongs and ceramic dishes⁴³ to compensate for allegedly having compromised the secrets of the *kakean*.⁴⁴ This attracted the immediate atten-

41 Boulan-Smit, *We, of the Banyan Tree*, 43, 63. See also Ruinen, "Sagopalmen", 501-523; Tichelman, "De Onder-Afdeling Amahei", 690-692, 710; L. Rutten, "Ontwikkelingsmogelijkheden van het Eiland Ceram", *TAG* 38 (1920), 43-73: 43-74; Benjamin, "On Being Tribal", 8.

42 Anderson, "Language and Power", 97.

43 NA MinKol 1850-1900 4675, Vb. 25-2-1893 n44, herein: Res. Ambon to GG, 14-9-1891. These *harta* became used as a compensation for hunted heads from the headhunter to the 'tribe' of which he murdered a member. A headhunting campaign could have been the response to the violation of *kakean* rules. See: Bartels, *Guarding the Invisible Mountain*, 54.

44 De Jong, "Kerk, Adat en Theologie", 313-321; Ruinen, "Ethnografische Gegevens van West-Ceram", 226-227.

tion of the Dutch, who saw in the war a confirmation of what they considered the Alfurs' 'habit' of routinized pillaging, warfare and headhunting. They considered the motivations for this war, claimed to be the result of *kakean* disputes, a "myth" instigated by a chief who had been removed and sought revenge by eliciting conflict among the Alfurs of West Seram.⁴⁵ Sachse, the above-mentioned 'civil-governor', believed the war to have been caused by constant disputes over the borders of *dusun* and fishing and hunting terrains.⁴⁶ But myths and facts were not easily separated in Seram. Moreover, the outburst of violence is also an excellent example of the point made above, that the encroaching presence of the Dutch cannot be ignored in the emerging tensions, which in 1865 culminated in a large revolt joined by all *Pataisiwa nagari*. It is hardly a coincidence that this revolt concurred with the imposition of *nagari* tax in Ambon (see Chapter 4). According to Governor of the Moluccas, N.A. Th. Arriëns (in office 1864-1866), news of this was spread through *pela* networks, by people of various *nagari* who expressed concerns that soon the colonial government would impose similar taxes upon them.⁴⁷ The chief of *nagari* Nuniali wrote to the Assistant-Resident in Ambon "that his people were affected by the rumours that an office would be established, taxes would be levied, and *sawah* would be plotted" to establish some sort of coerced rice cultivation scheme.⁴⁸ According to Arriëns, this was among the most persistent fears of the Alfurs.⁴⁹ As the cultivation of rice had traditionally enabled Southeast-Asian kings to sustainably fix masses of people in a domain, so agrarian state-societies shaped by monoculture of rice-planting were easier to monitor and tax.⁵⁰ Hence the Alfurs rightfully associated rice-planting with the coming of the state and with techniques of methodical cadastral registration and taxation. They would go to great lengths to prevent that. The *kepala soa* of Tanunu declared that his people

"would flee into the mountains until the government would make peace [...] and attack all *nagari* on Seram if the government intended to erect settlements in Nuniali and Kaibobo [...]"⁵¹

Arriëns had little choice but to give in. Though Batavia claimed Seram as colonial territory after sending troops suppressing the revolt⁵² – Ministerial officials in The Hague even started emphasizing the importance of 'self-

45 ANRI AS GB MGS 4111, herein: MGS 3-6-1885: Res. Ambon to GG, 13-4-1885.

46 Sachse, *Het Eiland Seram*, 61.

47 NA MinKol 1850-1900 2126, Vb. 19-8-1868 n6, herein: GovMol to GG, 29-8-1866.

48 NA MinKol 1850-1900 1695, Vb. 23-12-1865 n10, herein: GovMol to GG, 12-10-1865.

49 NA MinKol 1850-1900 2126, Vb. 19-8-1868 n6, herein: GovMol to GG, 29-8-1866.

50 In other words, the means for a state to consolidate power and fiscal capacity was concentrating people who cultivated same crop: rice. See Scott, *The Art of Not Being Governed*, 74-83 and Wolters, *History, Culture, and Region*, 39-40 about the development of *mandala* in rice-cultivated lowlands across Southeast-Asia.

51 NA MinKol 1850-1900 1695, Vb. 23-12-1865 n10, herein: GovMol to GG, 12-10-1865.

52 P. Hagen, *Koloniale Oorlogen in Indonesië: Vijf Eeuwen Verzet tegen Vreemde Overheersing* (Amsterdam: Arbeiderspers, 2018), 409.

funded governance' on the island – these troops were ill-prepared to control what happened in the interiors. Seram remained “an area where [...] the sheer rumour of taxation already provided sufficient ground for rebellion.”⁵³ Governor Arriëns advised countering these persistent ‘rumours’ by leaving the Alfurs untaxed for the time being and using “the softest means possible to re-establish awe and respect for Dutch authority.”⁵⁴

A circle of war and peace

The Dutch of course would not acknowledge that the Alfurs' resistance was targeted at the threat of state-formation itself. Instead, they attributed social unrest to the alleged violent nature of the Alfurs and the political interplay between coastal and mountainous nagari. Arriëns for instance accused the people in the coastal *nagari* of spreading lies and stirring up the mountainous Alfurs on West Seram. And according to Resident J.G.F. Riedel (in office 1880-1883),

“The Alfurs in the interior of Seram [...] live under the assumption that the coastal residents can rob them without punishment and with the knowledge of the European authorities. For this reason, they exercised their own vigilante justice by hunting heads. [...] Headhunting among the Alifuru on Ceram hence takes place as a form of revenge.”⁵⁵

The “sly coastal inhabitants”, Riedel asserted, had a monopoly on knowledge about the Alfurs as no maps of the interior existed yet and few people were willing to serve as coolies and guides out of fear of being headhunted. These coastal people subsequently misled the colonial government and sullied the Alfurs reputation in an attempt to gain Dutch support.⁵⁶ Undeniably, the coastal communities provided the government greater access to the Alfurs, and hence were to some extent a threat. Riedel advised the appointment of more *posthouders*, most of whom, he argued, were partly of local descent and therefore familiar with the Alfurs' culture, which would help to acquire knowledge of and enhance relations with the Alfurs.⁵⁷ But Riedel's successor, D. Heijting (in office 1883-1891), disagreed. He considered revenge only on rare occasions the source of violent uprisings. Rather, he deemed the wars an expression of a general greed and a circular yearning for violence inherent to the Alfurs' “untamed nature.” He sought the cause of the war in repercussions for not paying *harta*, resulting from “original quarrels that no-one knew the cause of anymore”, and frustrations

53 NA MinKol 1850-1900 2126, Vb. 19-8-1868 n6, herein: Nota A2.

54 NA MinKol 1850-1900 1695, Vb. 23-12-1865 n10, herein: GovMol to GG, 12-10-1865.

55 See Riedel's report on Seramese politics, in NA MinKol 1850-1900 4245, Vb. 19-3-1889 n61, herein: Former Res. Ambon to MinKol, 5-3-1889.

56 Ibid.

57 Ibid.

over colonial impediments to organize *kakean* festivities.⁵⁸ These 'festivities' related to headhunting campaigns, that were held in retaliation for failure of payment of *harta*, which were often levied as compensation gifts for headhunting campaigns. This, Heijting argued, caused an endless circular development of headhunting and failed *harta* payment. A cycle, he agreed with Riedel, that could only be broken by appointing more Dutch officials, to induce the *saniri* and *nagari* chiefs to settle for peace.⁵⁹

Colonial Dutch observers typically considered the *kakean* a constant engine of war, and a central element in the resistance to colonial rule.⁶⁰ Sachse considered it the source of religious, socio-political and ritual fusion.⁶¹ Shrewd priests (the *mauweng*), he claimed, used *kakean* bonds to extend their influence and counter Christianization and the expansion of Dutch authority.⁶² He described the situation on Seram as one where

"murder and manslaughter were a daily business [...] the mountain Alfurs reigned with terror over the coasters and from time to time shoot at the boats of the *posthouders* [...] The governing strategy at the time was of continuous peace-making among the tribes [...] while the mountain inhabitants were appeased with gifts."⁶³

All of this, he added, happened "under the smoke of Ambon [...] without any consequences."⁶⁴ In the early twentieth century, the Dutch 'discovered' that the prominent elders of the *kakean* had the power to call together the *Saniri Tiga Air* ('Council of Three Rivers'; the Eti, Tala and Sapalewa), the most important inter-*nagari* council on Seram.⁶⁵ Only those initiated into the *kakean* were allowed to attend this *Saniri*. Initially, colonial officials stimulated organization of the *saniri* meetings because they provided rare occasions where a number of Alfur chiefs came together and could be monitored, but officials grew convinced that the *saniri* had become a 'vehicle for the *kakean*' through which "religious enmities turned into political feuds"

58 NA MinKol 1850-1900 4675, Vb. 25-2-1893 n44, herein: Res. Ambon to GG, 14-2-1890; Manuhutu, "Pacifcatie in Praktijk", 280-282.

59 NA MinKol 1850-1900 4675, Vb. 25-2-1893 n44, herein: Res. Ambon to GG, 14-2-1890.

60 G.W.W.C. baron van Hoëvell, "Bijschrift bij de Kaarten van Seran (Vulgo Seran)", TAG 13 (1896), 508-532: 516, 528-532; Sachse, *Het Eiland Seran*, 61, 95; Van Eerde, "Gegevens", 533-535; O.D. Tauern, *Patasiwa und Patalima: vom Molukkeneiland Seran und Seinen Bewohnern. Ein Beitrag zur Völkerkunde* (Leipzig: Voigtländer, 1918), 29-30, 152.

61 Sachse, *Het Eiland Seran*, 94-95.

62 Sachse, *Gegevens*, 104.

63 Ibid., 78.

64 Sachse, *Seran*, 78. See also De Vries, *Bij de Berg-Alfoeren op West-Seran*, 4.

65 Also known as *Saniri Waele Telu*. The importance of this *Saniri* was rooted in the fact that it was considered to represent the primordial ancestral groups deriving from the core place of origins of all Alfurs and other Moluccan ethnicities, the holy mountain of Nunusaku. The *saniri* meetings have been recorded since at least 1678. See Knaap, "The *Saniri Tiga Air* (Seram)", 251, 260-261.

(Sachse, 1922:138).⁶⁶ Both the *saniri* meetings and *kakean* festivities were henceforth actively opposed.⁶⁷ Headhunting was formally prohibited by the colonial government in 1864, but it would take until the twentieth century before the colonial government was strong enough on the spot to enforce this prohibition.⁶⁸

Dutch officials seem to have attempted to establish a separation between worldly, political and religious, spiritual power in a society that had no clear border between these things. *Harta* payment and headhunting campaigns were political instruments of war and peace, infused with an important religious-ritual dimension that reflected inter-*nagari* politics.⁶⁹ This was symbolized in the *baileo*, the meeting place of the intra-*nagari saniri* for political discussion and *adat* affairs. In earlier times, hunted heads were necessary for its sanctification.⁷⁰ Without enacting the accordant rituals, there was no common ground for politics to be organized. The Dutch were aware of this and often attempted to employ ritual for their own political structures across Indonesia. But in Seram, ritual opposed the colonial state. The intertwining of the *saniri* and *kakean* symbolized the need of the Alfurs to maintain unity despite numerous divisions under the growing threat of colonial expansion.⁷¹ Non-payment of *harta* and the increase of headhunting, signalled by colonial officials in the nineteenth century, may have provided mechanisms to channel local tensions and continue 'violence' to keep the state at bay.⁷² By adhering to the spiritual-political foundations of their society, as provided by the *kakean*, the Alfurs legitimized and explained what outsiders such as Dutchmen saw as 'mindless violence'. *Kakean* and *harta* offerings always provided legitimate causes for war – the 'Elpaputih war' was no exception – observed even more ardently and instrumentally, as a reply to Dutch intervention. This helped the Alfurs to sustain

66 Sachse, *Seran*, 138. See also Knaap, "The Saniri Tiga Air (Seram)", 263-264, 267; Manuhutu, "Pacifcatie in Praktijk", 278-280; Boulan-Smit, *We, of the Banyan Tree*, 46. In 1886, the *saniriri* was called together again to calm down tensions and arrange political stability See: Fraassen, *Ambon*, 568-572.

67 After 1906, a special permit had to be granted by the local colonial official for every *kakean* initiation ritual, each of which would require a number of heads to be hunted. See: NA MinKol 1850-1900 4675, Vb. 25-2-1893 n44, herein: Res. Ambon to GG, 14-2-1890.

68 NA MinKol 1850-1900 1695, Vb. 23-12-1865 n10, herein: GovMol to GG, 23-1-1864.

69 Bartels, *Guarding the Invisible Mountain*, 36-42.

70 J.S. Aritonang and K.A. Steenbrink, *A History of Christianity in Indonesia* (Leiden/Boston: Brill, 2008), 109.

71 Bartels, *In de Schaduuw van de Berg Nunusaku*, 40-43, 53-54. See for the influence of *mauweng* in *saniri* and the merging between *saniri* and *kakean* organization: Duyvendak, *Het Kakean-Genootschap van Seran*, 83-95 (esp. 87-88 and 94-95). Whether Duyvendak is right in his claims that "the unity of the *kakean* keeps the *saniri* together", that the "*Kakean* might have given rise to the *saniri*-bonds" and that "whoever is allowed entrance to the *kakean*-community, has also gained access to the *saniri*-council [...] gaining his civil-rights" (ibid., 94-95), is difficult to verify, and it seemed that most colonial officials and writers were not successful in finding what exactly bound them together, but it is assumable that both *saniri* and *kakean* interoperated on the same social-cultural plane of organization.

72 Bartels, *Guarding the Invisible Mountain*, 36-42.

and continue the social spiritual-political foundations of their society, and prevent the entry of states, from outside and within.⁷³ Hence, the social institutions that the Dutch tried to curtail were only more strongly adhered to when they started intervening in them.

The Dutch understood how politics and religion mixed, but missed how these bonds intensified as a result of their increasing presence. They were hypersensitive to anything that, in their narrow framework of social success, failed to meet their standards of 'modernity', to which the *kakean* was the very opposite. To them, the *kakean* was the pinnacle of Moluccan 'tribalism' and 'primitiveness' an institute hostile to "civilization and Christianity", standing in the way of colonial reform. They grew determined to banish it completely.⁷⁴ Colonial paradigms of indigenous violence and instability hang high over these convictions, and should be seen in context of the self-legitimizing need of colonial sovereignty for maintaining 'order, peace and tranquillity.' Around 1900, undergirded by fierce colonial competition in Southeast Asia, the Dutch felt compelled to extent their control over Indonesia's territories to round out their political sovereignty throughout the archipelago and to 'prove' their right to rule, by taking a firm stance against indigenous violence and proactively protecting their (future) subjects' general wellbeing and safety. Failure of the state to control 'illicit' or non-state-sanctioned violence in its proclaimed territory would disqualify its legitimacy and self-proclaimed right to impose its norms and institutions upon society, as the failure of indigenous rulers to do so was what disqualified them.⁷⁵ By remaining outside the state and performing headhunting the Alfurs not only disqualified themselves in Dutch eyes against European standards of civilization, but also posed a threat to the continuation of the Dutch empire. So ultimately, violence attracted instead of repelled the colonial state.

Colonial intervention, Heijting explained, required a far greater investment in local administrative and military power. To fund such expansion, taxes were needed, and, as the decentralization-dogma of colonial fiscal politics held that all people were supposed to carry the costs of their own colonization and administration process, these taxes needed to be levied locally. Still, as emphasized by both Directors Kuneman (Interior Administration)

73 Ibid., 38, 41.

74 *Verslag van het Beheer en den Staat der Oost-Indische Bezittingen* 1859, 16; Van Hoëvell, "Bijschrift", 516. See also Sachse, *Het Eiland Seran*, 95, cited in: Boulan-Smit, *We, of the Banyan Tree*, 46. See also Van Eerde, "Gegevens", 533-535, and Sachse, *Gegevens*, 103-112.

75 See M. Koskeniemi, *The Gentle Civilizer of Nations: The Rise and Fall of International Law 1870-1960* (Cambridge: Cambridge University Press), 98-178, and G.W. Gong, *The Standard of "Civilization" in International Society* (Oxford: Clarendon Press, 1984). The state's ability to control and curtail violence would, however, remain limited in practice, due to its relatively weak police force and apparatus of justice administration. See R.B. Cribb, "Misdaad, Geweld en Uitbuiting in Indonesië", in Bogaerts and Raben (eds.), *Van Indië tot Indonesië*, 31-48: 35-39; M. Bloembergen, *De Geschiedenis van de Politie*; Schulte Nordholt, *A Genealogy of Violence*.

and E.A. Rovers (Finances, in office 1887-1893) only the 'foreign *inlanders*' on coastal Seram were considered 'ready' to be taxed in such a 'modern way', and the Alfurs, certainly, were not.⁷⁶ The war in and around the Elpaputih Bay dragged on, and in 1884 *Posthouder* L.A. van Gent (in office 1882-1902) of Amahei (see map 7.1) reported that negotiations had failed and that Tanahu had again been attacked by 'mountain-Alfurs' of Sahuau.⁷⁷ After the *prahu* of the *posthouder* was shot and a Dutch flagpole taken down – an outright expression of "contempt" for colonial authority – the chief military commander in Batavia urged Governor General Van Rees to end 'unrest' between mountain and beach *nagari* on Seram and Buru once and for all by sending troops.⁷⁸ Instead, Van Rees, not a belligerent man, decided to transfer a sum of money to the *Posthouder* to settle the *kakean* dispute, but the Alfurs purposefully did not accept payment by a third party and the war continued.⁷⁹ Over the course of the 1880s and 90s successive Residents G.J. van der Tuuk (1879-1880), Riedel and Heijting wrote a number of proposals for government expansion and reform to be funded by taxes, none of which were approved.⁸⁰ All agreed that intervention was needed to ensure, as put by Director Kuneman, "diminishment of headhunting, so that through education and Christianity greater civilization and enlightenment would be introduced among the savage mountain tribes."⁸¹ But this would require the significant investment of a full-scale military intervention at a time when the military had its hands full in Aceh, and the battalions stationed in the Moluccas were busy subjecting the Tanimbar, Kei and Aru islands (see map 1.1 and 3.1).⁸² Introducing taxes, Resident G. Sieburgh (in office 1908-1910) feared, would only add fuel to the fire. He later attributed the failure to introduce taxation on Seram in 1880-1900, to what he called:

76 NA MinKol 1850-1900 4675, Vb. 25-2-1893 n44, herein: DirBB to GG, 4-8-1890, DirFin to GG, 6-12-1890, GG to MinKol, 23-10-1892 and RvI 26-12-1890.

77 ANRI AS GB MGS 4111, herein: MGS 5-2-1885: Res. Ambon to GG, 12-12-1884, Res. Ambon to Posthouder Amahei, 24-6-1884, Posthouder Amahei to Res. Ambon, 25-10-1883 and 15-11-1884, Besl. 14-2-1885: Res. Ambon to GG, 31-12-1884, Posthouder Amahei to Res. Ambon, 17-12-1884.

78 ANRI AS GB MGS 4111, herein: Besl. 14-2-1885: RvI 6-2-1885, 'Dep. Oorlog / Legercommandant' to GG 27-1-1885.

79 ANRI AS GB MGS 4111, herein: MGS 3-6-1885: RvI 6-5-1885, Res. Ambon to GG, 13-4-1885, MGS 29-7-1885. See also Fraassen, *Ambon*, 565-577.

80 See: NA MinKol 1850-1900 6391, Mailr. 1879 n674, herein: Res. Ambon to GG 5-10-1879; NA MinKol 1850-1900 6393, Mailr. 1880 n146, herein: Res. Ambon to GG, 5-12-1870; NA MinKol 1850-1900 6405, Mailr. 1881 n349, herein: Res. Ambon 'Verslag over de stand van zaken [...]', 4-10-1880; NA MinKol 1850-1900 4675 Vb. 25-2-1893 n44, herein: Res. Ambon to GG 14-2-1890.

81 ANRI AS GB MGS 4111, herein: MGS 26-1-1-891: DirBB to GG, 4-8-1890.

82 NA MinKol OV 4675, Vb. 25-2-1893 n44, herein: DirBB to GG, 5-1-1892, DirFin to GG, 12-7-1892, RvI 29-7-1892 and GG to MinKol, 23-10-1892; NA MinKol 1850-1900 2787, Vb. 24-5-1875 n54 (geheim), herein: 'Legercommandant' to GG, 18-3-1875; NA MinKol 1850-1900 3447, Vb. 26-9-1881 n20, herein: RvI 10-11-1876; NA MinKol 1850-1900 6389, Mailr. 1879 n440/38, herein: Legercommandant to GG, 4-5-1879; NA MinKol 1850-1900 6447, Mailr. 1885 n81, herein: Res. Ambon to GG, 31-12-1884.

“the potential unfavourable consequences of introducing taxes among a less civilized people, that would give rise to the idea that establishing deeper ties with a government would mean having to pay up.”⁸³

Major A.P. van de Siepkamp, army commander on Seram in the early 1900s, strongly condemned the policies of his predecessors, which he interpreted as, “compromise and pandering to popular needs”, fed by “a mentality that favoured ostensible peace over forceful governance.”⁸⁴ This was a pungent slur on the policy of G.W.W.C. baron van Hoëvell (Resident in 1891-1896), who believed in societal improvement through local political institutions rather than overthrowing the existing order using military violence. Van Hoëvell had allowed the *Saniri* to be organized once more in an attempt to gain a grip over the politics of the interiors and resettle relations with the Alfurs chiefs.⁸⁵ He believed that the imagined opposition between coast and mountain no longer offered a fruitful basis to counter the continuing violence and advised improving the ability of the local administration to monitor the coastal *nagari*, restrict the payment of *harta* and impose punishments for headhunting.⁸⁶ Newly appointed *controleurs*, funded by head taxes, would then establish and guard peace, order and healthcare to improve the relations among the *nagari* and ‘pacify’ the interiors. But the central government, whose ambitions always anticipated administrative feasibility, had grown impatient. Around 1900, when victory was proclaimed in the wars in Aceh and Southern Moluccas, troops were collected for a major expedition into the interior, heralding the end of the Alfurs’ relative autonomy.

7.3 HEAD TAXES FOR HEADHUNTERS

Enter the stranger-king

Warfare in the Seramese jungle was difficult and gruelling, so the Dutch used brief, targeted actions to coerce specific chiefs into cooperation. A series of military campaigns under the command of specially selected Aceh-veterans was dispatched to conquer the interiors of Seram in 1899-1904.⁸⁷

83 NA MinKol 1901-1953 OV 651, Vb. 19-6-1909 n31, herein: Res. Ambon to DirFin, 25-1-1909.

84 NA MinKol Pol. Verslag Buitengewesten, 377, herein ‘voorstel tot pacificatie Ceram door Civiel Gezaghebber Maj. V.d. Siepkamp.’

85 NA MinKol 1850-1900 OV 4675, Vb. 25-2-1893 n44, herein: Res. Ambon to GG, 14-9-1891.

86 In 1888, nine Alfurs in the coastal *nagari* Kairatu were convicted by the *landraad* for headhunting. See: NA MinKol 1850-1900 4675, Vb. 25-2-1893n44, herein: Res. Ambon to GG, 14-2-1890.

87 NA MinKol PVBG 373 (Amboina 1899), herein: Res. Ambon to GG, 30-3-1899, Controleur Saparua to Res. Ambon, 27-3-1899, PVBG 375 (Amboina 1903-1905): herein: Res. Van Assen to GG, 1-9-1903 and 7-10-1903.

Initially, it was difficult to find the right balance between violence and politics. Troops stationed at Piru were hardly able to resist the Alfurs' furious attacks, and Resident E. van Assen (in office 1900-1905) warned how 'policies of abstinence' would make the Alfurs overly courageous, while undue "chastisement with gunfire" would only increase animosity towards the coastal *nagari*, the perpetual "subjects of the Alfurs' aggression", and cause more raids.⁸⁸ Instead, Van Assen recommended directly contacting the Alfurs' chiefs and establish diplomatic relations. Covered by military escort, starting with an outpost in Piru to be manned by Sachse, the local government on West Seram would then carefully 'police' the Alfurs to enforce the prohibition on headhunting and once 'civilized' they would start paying head taxes to fund the administration.⁸⁹ In many cases, internal divisions provided such an opportunity to mediate in warring factions, opportunities from which the Dutch had largely refrained prior to the Elpaputih war. This complex variety and hierarchy in families, clans and factions, and the tensions among them provided an opportunity for colonial army and civil officials to enter as 'stranger-kings'.⁹⁰ And it was their 'deliberate blindness' that enabled them to ignore the majority of these hierarchies and break through established patterns of rule and the 'violent cycle' of retribution and revenge. Simultaneously, rather than a clear preference for non-statelessness, many societies in Indonesia favoured semi-incorporation of the quasi-state regime of the VOC and the twentieth-century colonial state alike, as this enabled the exertion of some influence over the society-state relationship, and provided chiefs with opportunities for social climbing, albeit, at the cost of much jealousy.⁹¹

Conquest, consolidation, and governmentality; the beginning of peace...

No longer under the radar of colonial surveillance, Seram was subjected to the same infamous Dutch utopian ambitions and attempts to improve society, as other regions before it. To the Dutch, subjugation would beget

88 As expressed two years later in similar vocabulary by Fock in the case of West Sumatra (see Chapter 5). NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG, 13-11-1903: 'Nota betr. de organisatie van bestuur van het eiland Ceram en andere gedeelten van het gewest Amboina', Extract Besl. GG, 1-1-1904, Res. Ambon to GG, 2-9-1903. See also Hagen, *Koloniale Oorlogen in Indonesië*, 409.

89 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, Res. Abmon to GG, 13-11-1903: Nota betr. de organisatie van bestuur van het eiland Ceram en andere gedeelten van het gewest Amboina, Extract Besl. GG, 1-1-1904; Res. Ambon to GG, 2-9-1903.

90 David Henley has argued how in North Sulawesi the VOC used similar strategies to intermediate and thereby rule by distance, provided by the constant state of 'warre' among groups in the highlands. D. Henley, "Conflict, Justice, and the Stranger-King. Indigenous Roots of Colonial Rule in Indonesia and Elsewhere", *MdAS* 38:1 (2004), 85-144.

91 D. Henley, *Jealousy and Justice: The Indigenous Roots of Colonial Rule in Northern Sulawesi* (Amsterdam: VU Uitgeverij, 2002), 10-11, 89.

peace and tranquillity, and peace and tranquillity would bring socio-economic development. They believed that to bring 'better governance' and 'establish peace', they had to intervene in the identity of the Alfurs and change the conditions under which they lived, thus protecting them against their own 'violent inclinations'.⁹² This combined different inter-related methods of behavioural change: the appointment of an indirect ruling class, the reconstitution of life through resettlement and relocation of people into orderly village communities⁹³ (instead of 'village wandering'), the enhancement of productivity through the levying of labour services and taxes, and the curtailment of headhunting and warfare. The plan was, as usual, to appoint local chiefs as future self-governors in the regional bureaucracy, but unlike many other parts of Eastern Indonesia, Seram remained under direct governance. Dutch officials had little reliance on the governing capacities of Alfurs' chiefs. The Alfurs were considered so desperately in need of 'development', that only under direct, targeted practices of inscription, Christianization, military subjection, governance and taxes were they deemed likely to successfully become 'subject-citizens' of the colonial state.⁹⁴

Meanwhile, new government sponsored shipping connections from South Seram to other parts of the archipelago would activate commerce and trigger a cash flow to enable the imposition of income taxes on Seram which would help fund a growing number of soldiers and *controleurs*.⁹⁵ The latter would replace the *posthouders* – whose intellectual capacities and administrative abilities were often the subject of critical judgement by higher ranking officials⁹⁶ – in order to professionalize the civil administration on Seram. Van Assen calculated that their salaries could be fully funded by introducing Ambon's head tax to Seram and the Kei and Aru islands

92 Li, *The Will to Improve*, 15.

93 Village relocation and resettlement was a classic technique, practiced in many parts of the archipelago as a civilizational tool to break specific bonds between land and people to gain greater grip over their movements and behaviour. See for instance: Li, *The Will to Improve*, 72-78.

94 R.F. Ellen, "Pragmatism, Identity and the State: How the Nuaulu of Seram Have Re-Invented their Beliefs and Practices as 'Religion'", *Wacana: Journal of the Humanities of Indonesia* 15:2 (2015), 254-285: 254, 255, 259.

95 Such a line had been in place with a cheap KPM ship, but this ship burned down and had to be replaced with a more expensive one. See; NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG, 'Nota betreffende de organisatie van bestuur van het eiland Seram en andere gedeelten van het gewest Amboina', p. 7-8.

96 Whereas Heijting thought these *posthouders* were "children of the land, familiar with land and people and speaking the native local tongue", and hence better able to win the thrust of the "distrustful islanders" than Dutch administrators, Sachse's successor, Major Van Siepkamp, was especially critical, claiming that *posthouders* were of "limited development and intellect" and favoured their own interests over the government's which contributed to the diminishment of prestige of the European government. See: NA MinKol 1901-1953 PVBBg. 377, herein: 'Voorstel tot pacificatie Ceram door Civiel Gezaghebber Maj. v.d. Siepkamp.' See also Fraassen, *Ambon*, 472. See also Manuhutu, "Pacifcatie in Praktijk", 287-288; Sachse, *Het Eiland Seram*, 33.

(see table 7.1).⁹⁷ He considered that at least the coastal *nagari* to have been sufficiently influenced by “modern European governance”, to be “ready for taxation.”⁹⁸ But to forestall resistance he urged keeping the assessment moderate at a maximum of a guilder per person annually.

As we have seen in other case studies, improvement of archipelago-wide equity and justice was the primary purported motivation used by Dutch officials for the introduction of taxation. Including the Alfurs in carrying the burden of governance would alleviate the burden the administration of the Moluccas imposed upon ‘foreign *inlanders*’, Ambonese *dati*, and coastal *nagari*.⁹⁹ Potential revenue of the head tax had been calculated to sufficiently cover the administration of the Alfurs.¹⁰⁰ Note however, that the majority of revenue was to be collected at the smaller, better controller Kei and Aru islands, in essence part of the same Residency. Hence, the Alfurs still did not pay for ‘their own’ administration. The estimated total revenue of 48,393 guilders was deemed sufficient to fund the salaries of newly appointed officials, totalling 33,492 guilders; these were officials posted on Seram, but paid for by the inhabitants of the Kei and Aru islands.¹⁰¹ Additional revenue, Van Assen hoped, could be acquired by abolishing the prohibition on importing liquor so that “rather than foreign traders [...] the government would reap the profits [...] and benefits from alcohol sales.”¹⁰² After touring around the island and “consulting” (euphemism for negotiating) with various chiefs about potential popular acceptance of the head tax, he reported that as long as the assessment would not exceed a guilder per person, the tax would be accepted.¹⁰³ Both Batavia and The Hague agreed to Van Assen’s plan and reserved a budget for administrative expansion on Seram.¹⁰⁴

97 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Abmon to GG, 13-11-1903, Nota, 29-30.

98 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Abmon to GG, 13-11-1903, 30.

99 NA MinKol 1850-1900 OV 4675, Vb. 25-2-1893 n44, herein: DirFin to GG, 6-12-1890. For the same argument, see Sachse, *Seran*, 144.

100 NA MinKol 1850-1900 OV 4675, Vb. 25-2-1893 n44, herein: DirFin to GG, 6-12-1890.

101 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG, 13-11-1903, 15, 31

102 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG, 13-11-1903, 33. Controlling alcoholism was also among the many governmental mechanisms by which the government hoped to cure the social ‘deviance’ and improve the lifestyles of the Alfurs. Herein lies an integral paradox which we find in all forms of excises levied by a government to correct specific forms of behaviour; on the one hand, they supposedly prevent people from engaging in such behaviour, on the other hand, it is a revenue-source for state, hence giving states also an interest in this behaviour.

103 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG, 13-11-1903, 32.

104 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: ‘A2 over voorstellen voor belasting invoering op Ceram’, GG to MinKol, 7-4-1904.

Table 7.1. Expected revenue of the had tax in Seram according to Van Assen.¹⁰⁵

District	Christian nagari	Islamic nagari	Interior (Alfurs) nagari	Total Revenue (at assessment of one guilder)
Wahai	305	1,189	-	1,494
Amahei	1,639	3,063	-	4,702
Kairatu	2,590	1,587	-	4,177
Waru	-	5,518	-	5,518
(Kei and Aru islands)	2,222	6,132	24,148	32,502
Total:	6,756	17,489	24,148	48,393

As in Aceh, the presence of the military had obviously had its effect on the ‘negotiations’ with the chiefs. And as in Aceh, officials reported satisfactory, undisrupted and full payment of taxes since their introduction, despite an occasional refusal which was usually dealt with by the military on patrol.¹⁰⁶ Sachse signalled enormous improvement:

“The mountainous Alfurs have abandoned their provocative, rash attitude and follow our orders quite well [...] the coastal population renounced its indolent attitude and *nagari* rebuilt [...] so that people stop wandering and the interiors are repopulated.”¹⁰⁷

... and the continuation of war

The threat of war however never faded. In 1904, in the *nagari* Tihulale on the South coast of West Seram, villagers refused to perform the *nagari* services that the government had introduced in various parts of Seram to carry out its infrastructural projects.¹⁰⁸ They assaulted the *kepala nagari* and hung the Dutch flag upside down during Van Assen’s visit. Order was restored by the military.¹⁰⁹ This rendered Van Assen unconvinced of his own plan to introduce head taxes in the interiors, and he advised limiting its use to coastal areas. The *Raad van Indië* admitted that colonial presence was still too weak to enforce tax payment, and ideally “undertaking military campaigns to enforce people to pay with military violence [...]” was averted.¹¹⁰ Yet, the council recommended the replacement of Van Assen as “his attitude confirmed the common impression that he did not possess

105 NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Abmon to GG, 13-11-1903, 31.

106 For instance: Sachse, *Gegevens*, 69; Sachse, *Seram*, 144-145; Stbl. 1910 n15; NA MinKol 1901-1953 OV 231, Vb. 21-3-1904 n4, herein: ‘Verslag’ Res. Ambon to GG, 20-4-1906, 20-5-1906 and 2-7-1906; NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG, 2-9-1903.

107 Sachse, *Gegevens*, 74.

108 Ibid., 87-88, 89-91; Sachse, *Seram*, 85.

109 Sachse, *Gegevens*, 74.

110 NA MinKol 1901-1953 OV 354, Vb. 13-1-1906 n67, herein: RvI 10-3-1905.

the required leadership and strength to be regarded a capable governor."¹¹¹ Sachse was also replaced, as both he and Van Assen had refused to send a mobile brigade to Wahai, where peace had just been restored.¹¹² The government, however, had grown impatient. The central army commander was ordered to recruit a "solid captain, who had earned his spurs in Aceh" as civil Governor on West Seram and end "needless writing back and forth."¹¹³ This became the abovementioned Van de Siepkamp. Though impressed with the information acquired by Sachse and Van Assen on the Alfurs' 'tribal' organization¹¹⁴, he pointed out that the Patasiwa, "recognized the Dutch East Indies government only in name and in fact maintained a hostile attitude."¹¹⁵ Van de Siepkamp agreed that the rightful grudges of the Alfurs towards the coastal *nagari* had caused the feuds and raids, but also strongly believed in the primitive nature of the Alfurs as "physically agile, dynamic, distinctive, distrustful and mendacious" beings to be distrusted and disarmed to safely implement head taxes.¹¹⁶ A final series of military campaigns into the interiors of West Seram subjected the *nagari* Hunitetu, Rumah Soal, Tala, Sapalewa and Ahiolo.¹¹⁷ Following the example of Aceh, Seram was subsequently ruled by military officials conforming to the aggressive style of twentieth-century Dutch 'ethical-imperialism.'¹¹⁸ Instead of premeditated ideologies and ambitions of peaceful compliance, the Dutch ultimately resorted to militarism to counter resistance, all in the name of development. Violence, a trademark ascribed to the Alfurs, once again became the pivot of Dutch colonial rule. In 1915, when *kakean* rituals were (once more) prohibited, the response was a 'last desperate uprising'

111 NA MinKol 1901-1953 OV 354, Vb. 13-1-1906 n67, herein: RvI 10-3-1905.

112 NA MinKol 1901-1953 OV 444, Vb. 21-3-1907 n4, herein: Res. Ambon to GG, 27-4-1905.

113 NA MinKol 1901-1953 OV 307, Vb. 25-4-1905 n28, herein: 1^e Gov. Sec. to Army Commander, 11-3-1905.

114 Van de Siepkamp claimed that only during Van Assen's and Sachse's terms, the 'tribal division' between *Patasiwa* and *Patalima* became known, but perhaps he had not yet read Riedel's *Sluik en Kroesharige Rassen* (1886) or the many other books that do mention these different terms.

115 NA MinKol 1901-1953 OV 444, Vb. 21-3-1907 n4, herein: 'Commandant van de mobiele colonne te Seram' to GG, date unknown.

116 Ibid.

117 Sachse, *Seran*, 166-181.

118 Ibid., 190; Boulan-Smit, *We, of the Banyan Tree*, 64-65. In 1882, Seram had been reorganized into four districts (Wahai, [later West Seram] under a civil governor and Kairatu, Amahei and Waru under a *posthouder*). In 1905, the governor of West Seram became governor of the whole island. Governance on Seram was appointed to military officials in times of revolt, alternated with civil governors (an Assistant-Resident) in times of peace, which was only during 1906-1907. To 'stimulate civilization', two parts of East Seram (Atiahu and Werinama) were put under jurisdiction of the Resident of Banda, who had so little influence over it that it was rendered to the resident of Ambon. See NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG; 'Nota betreffende de organisatie van bestuur van het eiland Seram en andere gedeelten van het gewest Amboina'; Sachse, *Seran*, 131-132.

in the area around Sapalewa. It was brutally quelled, while the involved people were forcefully moved closer to the coast.¹¹⁹

Violence in itself set the limits of governmentality. Colonization provoked complicated reactions to which officials responded by using their wide repertoire of frequently violent, interventionist tools. Sachse's reports in particular demonstrate the techniques the colonial army and government used to subject specific regions. Weapons were confiscated¹²⁰, 'rebels' (mostly unwilling chiefs) fined or imprisoned, people regrouped into newly created *soa*, *nagari* were relocated and *kakean* rituals prohibited.¹²¹ Inscription into colonial tax registers enforced a paper reality where "wandering Alfurs, unused to living in settlements", were to settle down in *kampung* or *nagari*.¹²² Smaller communities of related or allied hamlets, which were considered too small to effectively control and tax, were regrouped as much as possible into sizable *soa* and *nagari*.¹²³ But these measures had limited success. New 'kakean houses' were secretly constructed to continue initiation rituals, fearing that abandoning them after full conversion to Christianity¹²⁴ would only expedite inclusion into the colonial state's registration network. In the Alfurs' experience, conversion, disarmament, relocation, registration and taxation, were all components of the same colonial force, and behavioural change in any aspect of them, might empower the others.

As always, enforcement of rule was only possible through indirect rule. Chiefs that accepted Dutch supremacy, like so many Indonesian chiefs before them, soon found themselves trapped in contracts promising appealing salaries, a minimum of 8% collectors wages, and *kwarto* services from three to five men per month which, according to Sachse, when replaced by an additional five-guilder head tax would "incite the regent to devote himself to the hygienic care of the his subjects, to diminish the number of deaths and increase the number of marriages and births."¹²⁵ Appointed through the same instrumentation as elsewhere in the archipelago, copied from Ambon, they were to become the chiefs as displayed in the image of the beginning of

119 Sachse, *Seran*, 186.

120 See Sachse, *Het Eiland Seran*, 73 and Sachse, *Seran*, 178. Seram became a bustling paradise for gun traders or 'smugglers', as its challenging geography and rocky shorelines provided ample opportunity to evade Dutch surveillance. Frequently, people in a formally 'disarmed' regions were caught still in possession of one or more firearms. See NA MinKol PVBBg 377, 21-03-1907 nr. 4 1905-1906 herein: Mailr. 1110, pp. 3-10, and Mailr. 1267.

121 Sachse, *Gegevens*, 84-85, 86-95. Fines for chiefs were usually imposed in kind, for instance in damar or sago. See also Sachse, *Seran*, 95.

122 NA MinKol 1901-1953 1230, Vb. 14 Aug. 1914 no. 41, herein: Res. Ambon to GG, 12-1-1914.

123 Ruinen, *Ethnografische Gegevens*, 228; Boulan-Smit, *We, of the Banyan Tree*, 57.

124 Missionary activities ever since the seventeenth century had attempted to convert local populations and counter headhunting and other 'barbaric' and 'superstitious' practices to reduce internal war and conflicts. Often, however, Christianity was included and integrated into existing socio-cultural expressions of religion. See: De Jong, "Kerk, Adat en Theologie", 323-324, 325-326.

125 Sachse, *Seran*, 134-135,

this chapter, elevated into *nagari* chiefs from their original position as congregated clans, into supposedly just rulers, leavened with bureaucratic authority as exponents of the wisdom of colonial improvement schemes, but in reality becoming the typical authoritarian indirect rulers, or Oriental despots, as despotic as anywhere else.¹²⁶ Obviously, as in the case of the Ambonese *raja*, Javanese village officials, Minangkabau family heads and the Acehnese *ulee-balang*, the Alfurs chiefs lost most of their traditional power and respect as their influence and wealth started depending on Dutch military support and the widening of the economic gap between the people and newly installed elites that emerged. Their appointment secured the entrance of the Dutch into Alfurs society, and with the chiefs in their pockets, the Dutch dared to commence introducing taxes. Prevalent, much repeated objections against taxation, such as that the Alfurs were fixated on barter trade, insufficiently monetized¹²⁷, unaccustomed to regularity, wholly economically undeveloped or just “insusceptible and unripe for governance”¹²⁸ were discarded, to allow for the imposition of taxes.¹²⁹ It appeared the ‘stranger-kings’ were no longer strangers, but now they represented a full-fledged state, and this state demanded change. In 1906 the coastal *nagari* were subjected to the head tax of 1891, which delivered 13,951.50 guilders in 1906 and 19,558 in 1907.¹³⁰

The political-fiscal consolidation of Seram was presented as the integration and transformation of ‘*hilir* people’ into a governed society of ‘civilized’ taxpayers according to the development theories of the colonial government.¹³¹ Rather hollow claims not reflective of the creative ways in which the colonised just as easily reversed matters and used these same state-tools as weapons against the state.

7.4 VEHICLE FOR CHANGE: THE TOTAL TAX EXPERIENCE

In 1905, Seram was considered sufficiently consolidated as a territory of the colonial state, and it was considered time to ‘consolidate’ its people as taxpaying members of a colonial society. The Alfurs were still considered to be living under conditions of ‘abundancy’, where *sago* and meat were produced and people only had to ‘hold out their hands’ for the provision of their daily needs. This, as argued by Van Assen’s successor, A.J. Quarles de Quarles (1905-1908), rendered them entirely unaccustomed to regular labour, unmonetized and untaxable.¹³² Hence, the Alfurs were to be

126 Sachse, *Het Eiland Seran*, 71-72.

127 Riedel mentions that in the later nineteenth century some copper money came in use: J.G.F. Riedel, *De Sluik- en Kroesharige Rassen tusschen Selebes en Papua* (’s Gravenhage: Nijhoff, 1886), 27.

128 ANRI AS GB MGS 4111, herein: MGS 26-1-1891: DirBB to GG, 4-8-1890.

129 ANRI AS GB Besl. 1522, herein: Besl. 28-1-1890: RvI 13-11-1889, DirFin to GG 9-11-1889.

130 Stbl. 1906 n76; NA MinKol 1901-1953 OV 231, Vb. 21-3-1904 n4, herein: Verslag Res. Ambon to GG, 20-4-1906, 20-5-1906 and 2-7-1906.

131 See Boulan-Smit, *We, of the Banyan Tree*, 68-69.

132 NA MinKol MvO 311 (Quarles de Quarles, 1908).

subjected to the colonial political-economy of development to solve 'unproductivity.' And land being abundant, unwillingness to labour was seen as the principle limitation to productivity.

Consolidation of a paper reality

In 1907, Quarles de Quarles observed that Seram, "though not yet an open book", had been steadily mapped. Relocation of villages, military assistance and greater insight in the Alfurs' society paved the way for new attempts and proposals for taxation. He wrote an ambitious new tax plan for interior Seram, the Tanimbar, Babar and Damar islands, in which he claimed that the introduction of head taxes in the interiors would prompt:

"even better acquaintance with land and people, as officials [...] would travel the regions for the assessments, dotting i's and crossing t's, establishing even closer relations between taxpaying people and our administration."¹³³

In a matter of years, he assured, the whole of Seram would be paying tax. He intended to subject *nagari* collectively to taxation, following the example of Ambon's *nagari* tax, to be paid either in money or in kind. De Quarles felt confident "that the consequences of their [the Alfurs] subjection to Dutch authority [...] came with taking part in public expenses" which he considered "...instrumental [...] to stimulate the Alfurs to take the products of their lands [...] to a market to be transformed into money."¹³⁴ Not everyone shared in this optimistic, classic expression of the argument that taxes had "educative cogency" and would be the instrument with which to monetize the Alfurs' economy and boost the project of taking on responsibility for self-development. Director of Finances J.P.C. Hartevelt, not a fan of De Quarles' "bold theories", believed that establishing taxation as a means of exerting influence over economic behaviour was "putting the cart before the horse"¹³⁵ and too precarious a strategy; failure to implement taxes, he contended, could be interpreted locally as the incompetence of the government, thereby undermining Dutch authority.¹³⁶ To the Director, taxes were a final 'administrative stage', only to be implemented in regions that were fully 'pacified'. Thus, the Damar, Tanimbar, Kei and Aru islands, considered to be sufficiently stabilized, were subjected to head taxes in 1908, while the interiors of Seram remained exempted.¹³⁷

133 NA MinKol 1901-1953 OV 587, Vb. 30-9-1908 n6, herein: Res. Ambon to GG, 10-2-1908.

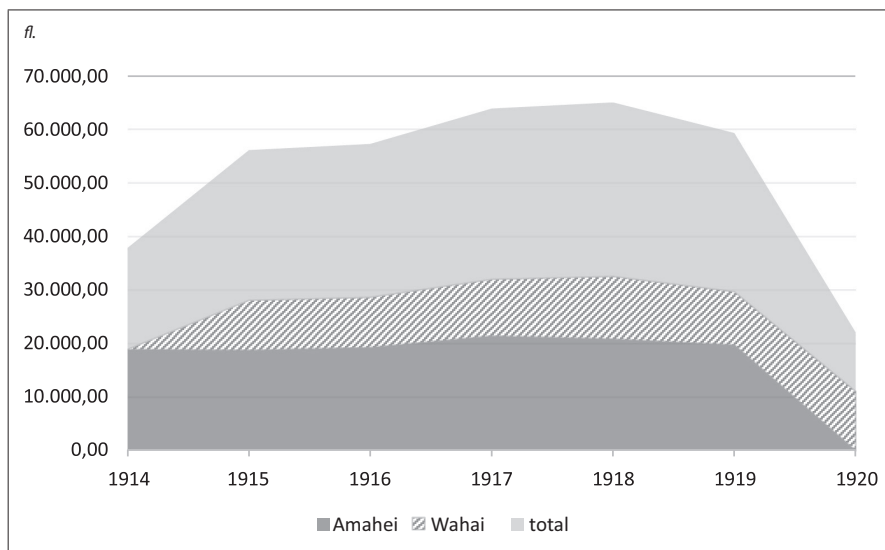
134 ANRI AS GB Besl. 1522, herein: Bestl. 5-5-1907: MGS 5-05-1907: Res. Ambon to GG, 11-9-1906.

135 NA MinKol 1901-1953 OV 587, Vb. 30-9-1908 n6, herein: DirFin to GG, 13-6-1908.

136 NA MinKol 1901-1953 OV 587, Vb. 30-9-1908 n6, herein: DirFin to GG, 13-6-1908. See the same in ANRI AS GB Besl. 1522, herein: Besl. 5-5-1907: MGS 5-05-1907: DirFin to GG, 4-3-1907 and Res. Ambon to DirFin, 3-12-1906.

137 NA MinKol 1901-1953 OV 587, Vb. 30-9-1908 n6, herein: GG to MinKol, 7-7-1908; Stbl. 1908 n25.

Seen from the viewpoint of Batavia, Seram simply was not worth the trouble of risking further upheaval or squandering the budget, the greatest of colonial administrative sins. But as always, as time passed and office-holders changed, so did policy. When the progressive Governor-General A.W.F. Idenburg took office (in 1909-1916), De Quarles' successor, Sieburgh, who agreed that taxes had 'educative cogency', reissued the tax plan. As long as "excessive fiscalism" was avoided, he claimed, the Alfurs could be subjected to forms of 'gentle pressure' and would soon realize that tax-payment was good for them.¹³⁸ Sieburgh gained approval, and stealthily introduced a head tax of 2 to 7.50 guilders over the whole of Seram in 1910.¹³⁹ In Amahei and Wahei, the most densely populated districts, the head tax was replaced with the company tax of 1914, with a flexible rate of 0.40 guilders tax per 10 guilders in income. In 1914-1920, an average amount of 5.30 guilders per person was collected in Amahei and Wahai, and revenue showed steady growth until the Post-World War I recession (see graph 7.1).¹⁴⁰ After a series of short experiments in various parts of the Eastern provinces, the government concluded that the capacity for resistance had been minimized and the whole of Eastern Indonesia, including Seram, was incorporated in the unified income tax of 1920.¹⁴¹



Graph 7.1. Income tax revenue levied from indigenous peoples in Amahei and Wahai, 1914-1920.

138 NA MinKol MvO 312: G. Sieburgh, Ambiona, 1910, pp. 248-249.

139 Ibid.

140 Source: Sachse, *Seran*, 145. For Wahai in 1910 and Amahei in 1920 data is missing.

141 This even included parts of New-Guinee, after proclaimed successful experiments in the districts of Okabe and Kumbe. ANRI DepFin 357, herein: Res. Ambon to GG, 18-6-1914: Ass-Res South New Guinea to Res. Ambon, 16-5-1914 and AdvBzBG to DirBB, 12-9-1914.

The practice of taxation and limitations of governmentality

The Dutch celebrated their intervention as a success. Through a couple of technological changes in the fabric of society and by imposing taxes, they claimed to have established social improvement. Local officials reported undisrupted full tax payment.¹⁴² The Alfurs, it was claimed, paid above the archipelago-wide average tax assessment of indigenous people in the Outer Islands.¹⁴³ De Quarles wrote of “eager, swift and timely tax payment.”¹⁴⁴ Sachse reported a significant reduction of arrears, and predicted how further institutionalization of corvée would help to counter alcoholism and instil greater obedience and respect.¹⁴⁵ The *controleur* of Amahei (1918-1922), G.L. Tichelman (whom we have met in Chapter 2 as the author of the article about tax gatherings in North Sumatra), celebrated the ‘educative effects’ taxation had had. He signified how the Alfurs easily met their tax assessments, by performing a few days of extra labour to earn cash, without experiencing a much higher burden.¹⁴⁶

At the same time, much resistance was still reported.¹⁴⁷ Sachse mentions that there was not yet a “politically favourable state, because of deeply rooted disillusion and dissatisfaction about the prohibition of *kakean* and *baileo*” (*baileo* were also prohibited because of the alleged strong connections between *saniri* and *kakean*).¹⁴⁸ He expected that “many years would likely pass before these feelings would disappear.”¹⁴⁹ The contradiction between these rather gloomy expectations and the more optimistic descriptions of the above, reflect how the various ambitions of officials themselves were already at odds with each other. They were tasked with ensuring order

142 NA MinKol 1901-1953 OV 231, Vb. 21-3-1904 n4, herein: Verslag Res. Ambon to GG, 20-4-1906, 20-5-1906 and 2-7-1906; NA MinKol 1901-1953 OV 244, Vb. 6-6-1904 n3, herein: Res. Ambon to GG, 2-9-1903.

143 Fievez de Malines van Ginkel, *Verslag*, 24-25, 28-29, 53-54.

144 NA MinKol MvO 311 de Quarles, 1908, pp. 135-138.

145 Sachse, *Seram*, 190; NA MinKol OV 444, Vb. 21-3-1907 n4, herein: Res. Abmon to GG, 20-5-1906. According to Sachse, “regular labour, supervision on hygiene and especially the prevention of opportunity to drink sago wine” by imposing corvée services was “definitely to the benefit of the people.” Sachse, *Gegevens*, 20 32-35, 37-38 (quote) and the same in Sachse, *Het Eiland Seram*, 85, also quoted in: Boulan-Smit, *We, of the Banyan Tree*, 54. Sometimes, tax and corvée conflicted; in 1915 work on the road between Murikau and Piru was temporarily suspended to enable the people to pay their taxes. See Sachse, *Gegevens*, 99.

146 NA Collectie 133 G.L. Tichelman, 1907-1940 7: MvO Amahei, 1922, pp. 290-298.

147 Resistance against taxation was reported in 1915 in Maneo and Amahei. See NA MinKol MvO 313: H.J.A. Raedt van Oldenbarnevelt, Amboina, 1915 in Van Fraassen, *Bronnen Betreffende De Midden-Molukken*, p. 394; MvO 314 (Van Drunen Littel, 1918) in Van Fraassen, *Bronnen Betreffende De Midden-Molukken*, p. 570.

148 Sachse, *Gegevens*, 101. For these prohibitions, see: Stbl. 1910 n15; Stbl. 1914 n132.

149 As quoted by the Resident of Ambon in NA MinKol 1901-1953 OV 1230, Vb. 14-8-1914 n41, herein: Res. Ambon to GG, 12-1-1914. See also: NA MinKol 1901-1953 OV 812, Vb. 31-3-1911 n9. See for similar lines of argumentation: NA MinKol 1901-1953 OV 949, Vb. 24-7-1912 n48, herein: Nota Ass-Res Seram, 20-6-1911.

and stability, finding local sources of revenue, covering the costs of local governance as well as exercising a governmental rationality and improving the human condition of the newly subjected populations. The only means by which they could carry out these wild ambitious and often conflicting instructions was through the power of indigenous chiefs, but awarding these chiefs canes, suits and titles was not the same as communicating the governmental agenda. Traveling on Seram was a burdensome and dangerous endeavour that few officials were willing to undertake, and all government outposts were located on, or near the coast. Hence, the entire execution of the integrated practice of taxation – population counts, drafting assessments lists, organizing tax gatherings, collecting taxes, etc. – was left to local chiefs. These chiefs cared little for the government's developmental agenda, as, like all chiefs in Indonesia, at the end of the day they were rewarded or punished according to the revenue they collected. Their selection was dependent on their fluency in Malay and their administrative skills, and not necessarily on their great governmental skills or their ties with local communities.¹⁵⁰ Uncompliant chiefs were replaced. Additionally, the system was founded on social structures and settlements 'invented' by the colonial governments, such as *soa*, rather than the origin groups (*luma inai*)¹⁵¹ and left entirely in the hands of elevated clan chiefs whose primary interest was to keep pleasing colonial officials with adequate tax funds and reports of stability and peace. The result, as recognized by Tichelman, inheritance lines were broken, chiefs replaced, social orders remodelled¹⁵², and the influence of traditional institutions such as *saniri*, *pela* and *kakean* was curtailed.¹⁵³

Obviously this elicited protest and the Alfurs ignored the new joint administration as much as possible and 'escaped' their designated villages on a regular basis in order to evade registration, tax assessments, forced conscription and coerced labour.¹⁵⁴ Resident H.J.A. Raedt van Oldenbarnevelt (1910-1915) mentions how forced settlement in *nagari* and construction of roads was experienced as such a restriction of freedom that many refused to be registered or reveal their names and took off into the forests.¹⁵⁵ The local army official had to use force to bring them back.¹⁵⁶

150 Ruinen, *Ethnografische Gegevens*, 228-229.

151 Boulan-Smit, *We, of the Banyan Tree*, 51.

152 Tichelman, *De Onder-Afdeling Amahei*, 696-698. See also Ruinen, *Ethnografische Gegevens*, 230-231. See also R. Ellen, *Nuauulu Religious Practices: the Frequency and Reproduction of Rituals in Moluccan Society* (Leiden/Boston: Brill, 2014), 254.

153 De Vries, *Bij de Berg-Alfoeren op West-Seran*, 140; Sachse, *Gegevens*, 65-66; see also: R.F. Ellen, "Conundrums about Panjandrums: On the Use of Titles in the Relations of Political Subordination in the Moluccas and along the Papuan Coast", *Indonesia* 41 (1986), 47-62.

154 NA MinKol 1901-1953 OV 1230, Vb. 14-8-1914 n41, herein: Res. Ambon to GG, 12-1-1914. See also Manuhutu, "Pacifcatie in Praktij", 298-299, and Tauern, *Patasiwa und Patalima*, 177.

155 Boulan-Smit, *We, of the Banyan Tree*, 53, 56.

156 NA MinKol 1901-1953 1230 Vb. 14-8-1914 n41, herein: Res. Ambon to GG, 12-1-1914.

Other local strategies of resilience involved constructing 'fake', provisional, ramshackle houses on the beach and only inhabiting these when the government inspection occurred.¹⁵⁷ Only under the implicit threat of military violence were the Dutch able to enforce village inhabitancy and payment of tax. In august 1917, for instance, the *posthouder* in Kesula was assisted by an army brigade for tax collection, and reported that the "tax was paid without disruption."¹⁵⁸

The frames of colonial governance did not allow for the admittance of failure. Non-payment of taxes became the greatest of colonial crimes, interpreted as the full rejection of Dutch governance and schemes for improvement, for which the chiefs were held responsible. Hence, as in other parts of the archipelago, chiefs would think twice about failing to deliver, extorting as much as they could from their people – extortion was widely reported – to the satisfaction of the Dutch, underreporting on the latest population count, or renegotiating, thereby developing into true 'oriental despots.'¹⁵⁹ In the absence of Dutch administrative capacity, the role and behaviour of these chiefs started too look very like that of tax revenue farmers, the only difference being that they were formally appointed within the colonial administration. The only welfare development taking place, was that of the chiefs.

As we have seen in the preceding chapters, other interest groups emerged, testing the boundaries of the state. In the 1920s, when villagers in the *nagari* of Rutah refused to perform *nagari* services, it appeared the entire population had joined the anticolonial party *Insulinde*, under the impression that party-membership would remove their obligation to perform services and pay taxes.¹⁶⁰ People who paid their party contribution claimed they opted for alternative governance, and refused to pay taxes or perform services.¹⁶¹ According to Tichelman, this rendered "the small *nagari* man the

157 Manuhutu, "Pacificatie in Praktijk", 277-278, 295.

158 NA MinKol 1901-1953 OV 2001, Vb. 7-6-1919 n50, herein: Ass-Res Ambon to Res. Ambon, 11-5-1918. Guns, however, were still widely available as full confiscation proved impossible, and officials always needed to remain very careful when heading on an inspection tour. See: NA MinKol PVBBg 377, herein: Mailr. 1110, pp. 3-10, and Mailr. 1267. See also Sachse, *Gegevens*, 87-88, 89-91; Sachse, *Seran*, 85 and Manuhutu, "Pacificatie in Praktijk", 293.

159 NA MinKol MvO 314 (Van Drunen Littel, 1918) in Van Fraassen, *Bronnen Betreffende De Midden-Molukken*, p. 570; Sachse, *Seran*, 20, 32-28, 122-135; Sachse, *Gegevens*, 99; Sachse, *Het Eiland Seran*, 85.

160 The 'Indische Nationale Partij' (Indonesian Nationalist Party or PNI; *Partai Nasional Indonesia*) had made similar promises across the archipelago and also in various *nagari* on Seram. Chauvel, *Nationalists, Soldiers and Separatists*, 96.

161 These parties sought fair distribution of taxation, equality to the law and to some extend regional unification of rules and regulations in diminishment of corvée and taxes. See Anonymous, "10 Geboden der Sarekat Ambon", in *Mena Moeria* 1/6 (1922); see also NA MinKol 1901-1953 OV 2441, Vb. 3-8-1922 n64, herein: Legercommandant to GG, 19-7-1920; NA MinKol 1901-1953 Mailr. 149, Mailr. 1920 n2713, herein: Res. Ambon to GG 20-8-1920; NA MinKol 1901-1953 OV 2153, Vb. 16-7-1920 n69, herein: 'Kort verslag' Res. Ambon to GG 24-11-1919; NA MinKol 1901-1953 OV 2406, Vb. 12-4-1922 n37, herein: Gezaghebber Amahei to Ass-Res Seram, 17-4-1920.

scapegoat of sly *Insulinde* leaders."¹⁶² The typical colonial reflex was to catch alleged 'instigators' ('*onruststoker*') and thus to restore colonial political order. But officials found an able competitor had appeared, challenging their authority over the Alfurs using issues of taxation. As elsewhere in Indonesia, the inability of the government to fulfil its promises of improved welfare and social development created a space for new players who sketched out plans for a more appealing future, developing a political awareness and activism that in the long term could not and would not be contained.¹⁶³

CONCLUSION

On Seram the Dutch encountered a puzzlingly complex society of a people that by all standards was beyond their scope of governance, taxation and development and embodied a challenging 'governmental problem' which the Dutch civilizing mission was designed to 'cure.' More than that, the Alfurs unbound, stateless lifestyle, animistic beliefs and practicing of head-hunting posed a threat to the continuation and internal order of the empire and its policies of progress and improvement, in which there was no room for exceptions or social deviance. Dutch colonial ideology was intolerant to strategies of social organization that discorded to its sacred formula of administrative governance, even though such strategies, as in the case of the Alfurs', were in fact quite successful in providing alternative models to statehood to keep administration and settled village life at bay.

Hence, the ingrained patterns of the Alfurs' ways to maintain public and spiritual order (as expressed in inter-village relations of war and peacemaking) were ignored and discarded as 'mindless' and 'perpetual violence', a 'dangerous fusion of politics and ritual' born out of 'vengeful' and 'barbaric', 'uneconomic' and 'self-destructive' behaviour, symptomatic of the imagined indigenous inability to reach or even strive for sociocultural progress, civilization and modern statecraft. In the initial unwillingness of the Alfurs to 'cooperate' the Dutch saw a clear confirmation of their hypothesis that they were still 'unready' to be governed and unfit to be conditioned by the beneficial effects of taxation and administration. Seen from within the parameters of the colonial 'truth regime', such 'native incapacity' legitimized military intervention and forceful conversion and reform.

Both the alleged aims and methods in the subsequent colonization process were governmental: to replace forest wandering, headhunting and loose social structures with the planned colonial system of village inhabitancy, administration and taxation, to thereby 'improve', 'correct' and discipline behaviour and 'optimize' the Alfurs' lives and economies and enable their integration into the colonial fiscal state and global economy. However,

162 NA MinKol 1901-1953 OV 2406, Vb. 12-4-1922 n37, herein: Gezaghebber Amahei to Ass-Res Seram, 17-4-1920.

163 NA MinKol 1901-1953 Mailr. 135, Mailr. 1920 n553, herein: Res. Ambon to GG, 22-4-1920.

while at first glance Dutch colonization of interior Seram seems, indeed, to have exemplified a process of registration and social reform, in reality it was a regime of oppression, extortion and military violence. Once again, the entire tax practice was placed in the hands of appointed chiefs. Entering as 'stranger-kings', the Dutch offered these chiefs various attractive new bases to enhance their power. This allowed the Dutch to keep their distance from local social hierarchy and administration. As in Ambon, Java, West Sumatra and Aceh, local leaders were elevated into governing elites under contracts as indirect rulers of empire, to enforce order and levy taxation and services and uphold the image of a supposedly almighty, unified, equitable tax state. They were invested with the power to provide information on which to base the tax assessments, and it was in their interest to extract the maximum, rather than to harness the educational functions of taxation and introduce social progress. The loyalty of these chiefs was pragmatic, the resultant form of governance equally so.

Figure 7.2, shows the aforementioned *controleur* Tichelman and his wife preparing for Queen's Day at Amahei (the 'W' stands for Queen Wilhelmina). Such photos of Tichelman, many of them taken in his backyard or close to his home, support the image which the government tried to portray of its administrators on Seram, leading an orderly life on what used to be the domain of violent headhunters, now a peaceful place, brought under the control of the strong, unified colonial state. Yet, Amahei was only a stone's throw away from Rutah, the village exemplified above, where people refused to perform their services in 1920, and joined political parties instead, symbolizing how the true authority of the Dutch government reached, perhaps, not much further than the *controleurs'* house. Erecting triumphal arches and celebrating Queen's Day expressed rule, but did not embody it, just as suiting-up indirect rulers and awarding them sceptres and titles was not a successful model of decreeing order or enhancing local development. Expressing the power of the state via symbolism, ritualism, and pomp and circumstance, elements attributed to the indigenous 'theatre state', were at the heart of colonial governance.¹⁶⁴

On Seram, the apex of Dutch imperial aspiration seemed to have coincided with the nadir of its administrative capacity. This was no coincidence. Seram is perhaps the clearest example addressed in this thesis of how much colonial fiscal systems benefited from keeping distance. State and society worked at cross purposes and interests, and the colonial government had met many rivals for influence over indigenous society, such as local ritual-political institutions like *kakean* or *pela* networks or, later on, nationalist parties. These were constrained by colonialism into a framework

164 To compare, as put by B. Cohn: "From the eighteenth century onward, European states increasingly made their power visible not only through ritual performance and dramatic display, but through the gradual extension of 'officialising' procedures that established and extended their capacity [...]" B. Cohn, *Colonialism and its Forms of Knowledge: The British in India* (Princeton: Princeton University Press, 1996), 62.

that required mutual interaction and engagement. Resilience, desertion and migration became new techniques of escaping the state; violence as a means of resistance lost popularity as the Dutch had proven to be equally, or perhaps even more violent than the Alfurs. As a result, colonial governance and taxation became a process of deal-brokering, negotiation, improvisation and response and compromise, to astute strategies of evasion and resistance under the constantly looming threat of violence. The far-reaching ambitions of Dutch fiscal policies were not transmitted by handing out titles, sceptres and suits or celebrating Queen's Day, but depended on changing the living realities of popular resistance and the responses of chiefs and administrators on site. This should not be seen as just the failure of European models or of indigenous people to adapt to these, but rather as the creation of negotiated colonial governance in its own right. After all, it were the occupied, and not the occupiers, who determined how difficult it was to manage the colonial empire. The apparently powerless had that much power. Resultantly, taxation schemes and related practices were worked out by the interaction between Dutch colonizers and indigenous society through pragmatism and resourcefulness. The disruption of the Alfures' society by colonialism perhaps created as much anxiety as opportunity for both colonizers and colonized; to the government, the 'failure' of governmentality was easily absorbed in the reality of reliance on indigenous middlemen, while to the Alfurs, the limits of state administration and governmentality provided the opportunity to continue their much-preferred, stateless lifestyles.



Figure 7.2. G.L. Tichelman and his wife and notables preparing for Queen's Day in Amahei, ca. 1920.

Source: UBL, KITLV A185, 83518.

Conclusion

This dissertation began by noticing there was a wide gap between the aspirations of the Dutch colonial government to reform its tax system and the capacity of its administrative machinery to do so. In the introduction, this was identified as a problem of colonial governance, related to the tensions between grand colonial ambitions to improve and reform and the colonial state's inherent exploitative and imperious nature. This was compared to recent literature that has identified similar dynamics in colonial states elsewhere, emphasizing how they were structurally shaped by local social foundations, conditions and limitations rather than metropolitan blueprints or ideological guidelines. Overarching assumptions of fiscal power, representation and governmentality did not work the local operation of colonial governance. Thus, this dissertation asked what the consequences were of the programmatic 'modernization' of the Dutch tax system in the expectation that this might help us to better understand processes of colonial governance. In this conclusion, I return to this question and elaborate on the implications of the answers to our understanding of colonial and fiscal history. I will conclude with a discussion, reflect on my research approach and perspective, and suggest a few follow-up questions that may emanate from the results of this dissertation.

THE CONSEQUENCES OF FISCAL MODERNIZATION

Modernity on paper: imposing a new order of governance

The first two chapters of this dissertation investigated what the modernization of the colonial tax system entailed in the mindset of contemporary officials, by contextualizing it in overarching changes of colonial ideology and governance and the concurrent colonial political and economic transformations.

The first chapter demonstrated how, in The Hague and Batavia, specific changes in tax and coerced labour policies were designed to intertwine with political, economic and technological developments and reforms. Increasingly, these policies prioritized changing the way colonized subjects lived their lives, to fit the patterns and needs of processes of colonial state-building. From its inception, colonial statecraft was built on ideologies of social improvement and progress and continuously driven by the underlying theories and rhetoric of enlightened governance. This related to how, in general, colonial officials perceived indigenous societies and legitimized themselves through the concept of European 'administrative superiority.'

They identified various 'innate problems' in indigenous society, such as 'inefficiency', 'laziness', 'backwardness', 'agricultural disorderliness', 'political disorganization' and 'despotism.' They maintained that these ascribed characteristics prevented people from self-development, and that only through colonial intervention they could be uplifted into diligent and obedient, taxpaying subjects. To them, only what they considered 'modern', European administration and taxation, especially in contrast to what they considered the intrinsically disruptive patterns of Southeast Asian politics and organization, indicated successful statecraft.

In the Dutch colonial state of the mid-nineteenth century, such a bureaucracy or tax system did not yet exist. Around 1870, socio-economic and ideological-political changes, supported by Dutch liberal politicians, motivated the colonial government to jettison the principles that supported coerced cultivation and monopolization of the export of cash crops in order to accommodate a political-economy directed at private entrepreneurship and free trade. This necessitated the expansion of the tariff system, greater attention to justice, better redistribution of the tax burden, professionalization of the colonial administration, and most essential, replacement of 'feudalistic' personal compulsory labour services with a monetized tax system. This transformation supposedly strengthened the ongoing evolution of the state. The cultivation systems of the nineteenth century had conditioned specific patterns of indirect rule and administration which, by 1870, was considered outdated. Fiscal modernization required a full reinvention of the design of the colonial administration and the relationships between the colonial government, local officials, middlemen and subjected people. So in order to reform and 'modernize' colonial society, it was quite necessary to first 'modernize' the colonial state itself.

Monetary head and income taxes, as the second chapter demonstrated, were introduced for all population groups, in different phases between 1878 and 1920. Slowly but steadily, Dutch administrative sway over Indonesia consolidated, as the entire archipelago was made subject to a colonial claim of fiscal uniformity. In the minds of officials, fiscal modernity required centralized revenue streams and an invariably uniform system of taxes, levied from settled, monetized and wealthy populations operating in the same legal sphere.¹ To tax the entire archipelago by the same laws, terms and instrumentation was envisioned as the endpoint of colonial fiscal evolution and economic justice. Among the core ambitions in this process was to decentralize government finances by making each and every region fund its own administration, to outbalance inequalities among regions, ethnicities and families, and ensure each contributed to capacity to what was presented as a 'modern colonial fiscal state.'

Interwoven into these ambitions as well was an expansive quest to incorporate as many people into the state's schemes as possible, to ensure

1 See also Scott, *Seeing Like a State*, 8, 32.

all coercively 'benefited' from Dutch imperial expansion. These purportedly 'beneficial' aspects were at the core of contemporary ideas of governance and social improvement. Colonial taxes were claimed to have the power to 'cure' alleged indigenous idleness, disorganization and violence, and enhance local economic development and indigenous welfare. Taxes addressed the core principles of society – income, property, inheritance and consumption – that the Dutch aimed to reconstitute and change. Taxes (and coerced labour services) were considered to possess the disciplinary power to collectivize and standardize subjects, redistribute wealth, enhance equality and justice, and unify and reform the colony at large. This enlarged the appetite of colonial officials to integrally control, structure and formalize society by acquiring more knowledge of and codifying social norms. They sought to strengthen the state's ties with its subjects, and make every subjected male a productive and taxed member of the centralized colonial state.

The transition from collective labour, tributes and services to individual monetary taxes required permanent and 'orderly' residence, the possession of measurable property, 'productive behaviour' and the earning of individual, monetary incomes. This included the extirpation of what many colonial officials considered social deviance, such as nomadism and statelessness (which is why tax forms also served as travel passes or proof of identity), to keep increasingly large numbers of people under control. This does not mean these officials had some sort of "hidden agenda" in which this programme of rationalization was used to mask the "true aims of empire."² Rather, taxation was presented as part of the 'civilizing process' and interlinked with the governmental rationality of twentieth century, 'ethical' colonialism. Taxes were believed to contribute to the ongoing process of familiarizing more and more people with centralized production for the market, village life and the benefits of European forms of governance, thus motivating higher standards of productivity and wellbeing and guiding people into the trajectories of capitalist, twentieth century life. To colonial officials, the will to improve integrated with the need for colonial domination; the nature of "pastoral" and "liberal power" complemented one another.³

Of course, subjected people believed their societies already functioned to full capacity. Governmental accumulation of knowledge, abstraction and legibility always served the explicit purposes of the government. It enabled constant extraction and reform by locking 'natives' into essentialized, sometimes even dehumanized identities, such as the exploited peasant or uncivilized headhunter. These confined people into their fixed, allocated and purportedly rightful position and economic role under state rule.⁴ Seen

2 Li, *The Will to Improve*, 5-6, 9.

3 U. Kalpagam, "Colonial Governmentality and the 'Economy'", *Economy and Society* 29:3 (2000), 418-438: 420.

4 Noor, *Data-Gathering in Colonial Southeast Asia*, 67.

from the state, this turned indigenous people into governable populations.⁵ Seen from below, it was “an attempt at domestication.”⁶

By 1900, the purposes of colonial taxation and governance were largely recast in terms of colonial governmentality. In theory, the modernized tax system purportedly sought to optimize the economics, behaviour, politics, reorganization and wellbeing of subject populations through capitalist discourse of development and roadmaps to modernity, by subjecting societies to modalities of governance that secured colonial presence for the following decades. This both motivated and justified the introduction of income taxes from the 1870s onward, and ultimately, the unification of these in 1920, consolidating a supposedly just, transparent, equal system of self-enhancing compliance and efficiency.

Modernity in practice: using knowledge

As this dissertation has demonstrated, even though the modern tax system did allow for more centralized flows of revenue, its ‘governmental’ effects remained mostly limited as the capacity of local colonial administration could not keep up with the unrestricted political ambitions expressed by the central state.⁷ Officials rarely delivered the reform they promised, as they never had the “all-pervasive totalizing influence” they desired; numerous circumstances, factors and mechanisms drastically constrained “hollow claims of having introduced the colonies to liberal-democratic political principles” and its purported “principles of good and humane government.”⁸ What were these circumstances, factors and mechanisms, and how did they influence the ways in which the modernization of the tax system played out and was experienced on the spot?

First of all, the tax system in theory remained essentially discriminatory and exploitative in nature; it practiced racial segregation until 1920, excluded women and ignored people whose incomes were below the tax-threshold. Moreover, in The Hague and Batavia, the interests of corporate entrepreneurship, indigenous governance and local administrative pragmatism overshadowed and undermined colonial governmental schemes. The implementation of the corporate tax, as exemplified in chapter 2, demonstrates how deeply colonial politics and corporate exploitation were entangled.

However, many of the circumstances that obstructed the elaboration of colonial tax policies are found locally, within the practical workings of colonial statecraft. One of the key arguments of this dissertation is that the

5 D. Neu, “‘Discovering’ indigenous Peoples: Accounting and the Machinery of Empire”, *The Accounting Historians Journal* 26:1 (1999), 53-82: 53.

6 Scott, *Seeing Like a State* 184, 188-190.

7 See also Frankema, “Colonial Taxation and Government Spending”, 9-10 and Frankema and Booth, “Fiscal Capacity and the Colonial State”, 18.

8 D. Scott, “Colonial Governmentality”, *Social Text* 43 (1995), 191-220: 192.

context in which tax-policy was introduced was informed by local circumstances and conditions and shaped in interaction among local officials, indigenous intermediaries and taxpayers. To support this argument, I have exemplified local economic decline and power structures in Ambon, the interrelated complex of labour duties, landholding principles and usufruct rights in Java, the inheritance systems, marriage conventions and socio-economic and religious tensions in West Sumatra, the indigenous tariff and ruling systems of Aceh, and the patterns of 'stateless' social organization on Seram. By including in its analysis these local conditions, as seen from the viewpoints of local officials such as Korn, Tichelman, Fokkens, Lulofs, Damsté and Sachse, this dissertation has demonstrated how all over colonial Indonesia, schemes and visions of improvement, rather than being imposed from above, in practice always worked through the local knowledge systems, social organizations and ruling practices of the targeted populations they were supposed to replace.⁹ Formalized by mixing it with colonial bureaucratic language, local knowledge was moulded into ordinances, stamped with requisite signatures and presented as the result of colonial inventions. As put by James Scott: "Formal order was always, and to a considerable degree, parasitic on informal processes, which the formal scheme did not recognize, without which it could not exist, and which it alone could not create or maintain."¹⁰ The five different case studies of this dissertation explain on why and how this happened, from which six important, overarching and interrelated factors and mechanisms can be distilled, as summed up below.

The first factor is that, contrary to what state archives suggest at first glance, the Dutch colonial state was not a unitary entity of undivided aims. While during the nineteenth century governmental ambitions and aspirations became clearer, strategies for intervention and administration did not. As put by T.M. Li, "Anxiety, nostalgia, and moral doubt figured strongly in debates because colonial officials — like their contemporary counter-parts — held different views on whether capitalism was the goal to be achieved or the nightmare to be avoided."¹¹ Officials held numerous disagreements and advocated different and contradictory ways to govern Indonesia, dependent on their individual experiences. They rarely reached a consensus, simply because what worked in one instance, did not necessarily work in another. Their parochialism channelled back into the resultant paradoxical terms of the government, as its strategies and knowledge-systems pervasively influenced how officials observed, summarized, described and documented Indonesia in their administrative instruments such as (tax)

9 T.M. Li, "Beyond 'the State' and Failed Schemes", *American Anthropologist* 107:3 (2005), 383-394: 384-385.

10 Scott, *Seeing Like a State*, 310.

11 T.M. Li, "Indigeneity, Capitalism, and the Management of Dispossession", *Current Anthropology* 51:3 (2010), 385-414: 386.

ordinances, registers and reports.¹² The central government demanded to know the infinite details of social order, so as to summarize these into generalizations. However, their power was experienced much more strongly near centres of governance than in its discursive grids elsewhere.¹³ At district level in the provinces, Batavia's order was far away and local officials found that European-style bureaucracy rarely provided answers to the problems they encountered. The imagined boundaries between ethnicities, within legal systems and among rulers and ruled, were, in reality, vague and hybrid. Specific markers of 'civilization' distilled by officials, such as productivity, control over violence and monotheistic religious-orientations, were much more complex in villages than on the desks of administrators in Batavia and The Hague. As a result, the summaries and generalizations of 'Batavian bureau men' were rarely agreed upon in the province, and local officials such as Fokkens were picky in selecting the information they made 'legible', gleaned from the labyrinths of labour and tax principles that *adat* societies provided. They reported primarily what fitted pre-conceived colonial ideas, accepted their inability to adequately grasp, codify and control indigenous society, focused on upholding the pretence of order, and meanwhile maintained a certain reticence or distance by delegating governance and the accordant information gathering practices downward to increasingly corrupted local elites. Deliberate 'blindness' or 'standoffishness' were indeed frequently at the core of colonial governmental practice, as this narrowed down the variety of social problems to which officials had to formulate an answer. As a consequence, the fiscal and governmental instruments of the government were bended, mediated and transformed by the practices through which they were deployed. This is not unique to colonial Indonesia, but happened and happens to states across the world.¹⁴

The second factor is that local knowledge systems, social organizations and economic, social and political conditions had been and remained integral to Dutch colonialism. The nineteenth-century cultivation systems would not have been feasible without using the deeply rooted ruling patterns, social hierarchies and communal land and labour schemes of existing polities already at work. Communally organizing and delegating coerced labour to elevated chiefs was a highly effective and efficient method of governance. After 1870, colonial officials repeated the administrative practices and mechanisms of 'cultivation-system governance', path-dependent as they were on the choices of their predecessors. To continue awarding chiefs collectors wages and privileges, was to continue

12 Ludden, "Orientalist Empiricism and Transformations of Colonial Knowledge", in C.A. Breckenridge and P. van der Veer (eds.), *Orientalism and the Post-Colonial Predicament* (Philadelphia: University of Pennsylvania Press, 1993), 250-278, 258.

13 Cooper, *Colonialism in Question*, 40.

14 See for instance M.S. Hull, *Government of Paper: The Materiality of Bureaucracy in Urban Pakistan* (Berkely: University of California Press, 2012).

the patterns of indirect rule of the cultivation systems, and with that of the ways local knowledge and conditions underpinned colonial governance.

Third, accumulation and codification of local knowledge was not only important for efficient taxation, but also to identify and minimize opposition. Local officials experienced constant difficulties, tensions and anxieties which ordinance-drafting directors in Batavia did not take into account.¹⁵ Relying on local rulers and social organization generally provided safer responses to 'solving' problems than importing the solutions which were provided from above. In fact, the colonial government's purported concern for welfare and improvement frequently required an interventionist kind of policy that endangered the 'peace and tranquillity' which local officials anxiously sought to protect. Failure to properly engage with local patterns of rule and social organization contributed to the hotbed of social tensions colonialism generated. Lack of caution, as we have seen in the cases of Banten and West Sumatra, could easily incite revolt. Thus, delegating power and continuing local order was also essential to maintain 'peace and tranquillity.'

Fourth, as a result of the above, statesmen in Batavia and The Hague kept tweaking and twisting the tax system until it reached monstrous proportions. In its incongruity and unwieldiness, it induced only scorn and annoyance among many colonial field-agents. The government, obsessed with maintaining coherency, unity and equity, created a tax system so complex and inflexible that it was in many cases inoperable. As remarked by Korn in the introduction, *controleurs* often had neither the time nor the capacity to successfully use the 'weighty paperwork' of ordinances and tax registries. Instead, they relied on the negotiating strategies of indigenous rulers and civil servants, to whom the execution of the tax system was outsourced, and used personal, patrimonial forms of informal bureaucracy, which, as noted above, had been the cornerstone of rule and extraction across Southeast Asia for centuries, and would remain so throughout the colonial era.

Fifth, local systems of governance, *adat* and taxation were more adaptive, flexible and dynamic than Dutch legal systems. *Adat* provided excellent starting points for local policy, as it provided better answers to local challenges than colonial policy could simply because as it had been doing so for centuries. This is why contemporary colonial experts like Snouck Hurgronje and Van Vollenhoven favoured the idea of people living under their own familiar conditions, in the societies built by themselves, rather than some utopian colonial-construct with which they were unfamiliar. So instead of replacing or transforming local existent *adat* orders, tax systems and redistribution schemes, officials used them as base ingredients to construct the tax system from the bottom-up.

15 This might also explain why many taxes were initially not termed as such (but rather 'land rent', 'patent law or right' [*patentrecht*] or 'head money' [*hoofdgeld*]).

Finally, various locally specific impediments blocked the implementation of government programs. In Ambon, the government refused to rearrange the social fabric of society because of economic decline. In Java, the addictive effect of coerced labour on the state and its indirect rulers prevented reform. In West Sumatra, the pragmatic choice of always relying on male-figures as both social leaders and taxpayers, was not the kind of reform that might have harnessed the expectations of taxpayers to the ambitions of officials. In Aceh and Seram, the precarious situation and weak grip of the state over these provinces motivated officials to largely outsource taxation to local society.

Thus, colonial knowledge was based on interaction with systems of indigenous, local knowledge, and was constantly trying to fit in with the realities they were supposed to proscribe and influence. Officials reconstructed the tax regime from the precepts they received from above, into a system which was workable on the ground. This had two important consequences.

First, while seemingly mapping, codifying and generalizing *adat* realities into new models supportive of the colonial liberal order, officials shaped a system that looked consolidated and uniform, but that in reality either remained disunified and merged or sometimes clashed with local convictions. Unifying the tax regime inevitably conflicted with fine-tuning tax policy to fit local discrepancies. Attempts at the codification of local knowledge to enable further unification and control, as exemplified by Fokkens' *corvée* investigations, only demonstrated just how extremely divergent local knowledge was. Aligning the head tax regimes of Java with those of West Sumatra, Aceh or Seram, each having their own internal divisions and differences, was a task already virtually impossible, let alone unifying these systems with the income tax systems of Europeans and 'Foreign Orientals.' Hence the unified, centralized tax regime remained a colonial farce that presumed a conformity and equity that simply did not exist. In fact, fiscal unification and reform, explained on paper as links in the same chain of fiscal modernization, obstructed each other. Reforming the systems of various regions required different approaches, while the idea of unification demanded these approaches to be similar at the very least. As a result, wherever the tax system remained relatively closely attached to local principles of social organization, such as Java, taxes were collected much more smoothly than in regions where it did not. So ironically, the prioritization of fiscal coherence over practicality had produced a tax system even more disunified in its effect.

Second, while outsourcing the tax system to cherry-picked headmen, using contracts, suits and titles, made the operation of the tax system more efficient, it also prevented the Dutch from truly changing and interfering in the mechanisms of local society. Colonial governance was expressed through hefty paperwork and pomp and circumstance, as a unified and consolidated force. But for many *controleurs*, governance became a difficult balancing act, between the government's interventionist and

uniform government agenda, the need for decentralized state-funding and 'peace and tranquillity', and the expectations, needs and conditions of local populations. Proposed policies were constantly sent back and forth, overanalysed and debated, passing through various layers of governance where they were reinterpreted and transformed by their own masters, before they arrived on the ground, quite beyond recognition of its original intentions, and increasingly contradictory in their supposedly reformatory effects. Hence, the idea of a strong, concrete colonial state that made society 'legible' and implemented schemes of reform, to 'change the facts off which it took note' for the purported benefit of society, is very wide of the mark.

The consequences of indirect rule

Colonial governance thus remained largely indirect, but at the same time monetary income taxes required a more impersonal and elaborate bureaucratic administration than coerced labour. So, what was the impact of the modernization of the tax system upon the relationship between the colonial state, indigenous intermediaries and subjects?

The relations between the state and its intermediaries grew stronger. We have seen that colonial officials always operated with an indigenous ruler by their side. Grouping people under a single 'linchpin king' was an efficient way to outsource organization of labour and taxation, allowing local officials to remain blind to levels of governance below that king and keep up the fiction of autonomy and self-rule towards the colonized population. The government winnowed and selected the rulers it considered suitable from larger classes of village chiefs and lower aristocracies. These, of course, were not necessarily the rulers that best observed and preserved *adat* or guaranteed a specific level of autonomy and wellbeing, but rather those who best preserved the state's order and accumulated the most taxes. By these means, the collection of social insights and reproduction of local knowledge also helped to mask the power-relations that were constructed.

Ultimately, the deconstruction of coerced labour politics did not delineate the use of indirect rule. On the contrary, 'path-dependent' twentieth century-officials made the former 'cultivation system elites' responsible for collecting taxes. These elites were invested with increasing executive power to assess, levy and collect taxes as part of the colonial administration. In this way, they gained new opportunities to reform the state from within and manipulate and use its instrumentality and power for their own ends, causing social tensions and discrepancies to the supposedly unified administrative organization of the postcolonial state that the Dutch colonial government handed over in the 1940s.¹⁶ Rulers who, in precolonial times, governed through consultation and mediation increasingly used coercion and intimidation under the aegis of the colonial bureaucracy and

16 See J. Darwin, "What Was the Late Colonial State?" *Itinerario* 23:3/4 (1999), 73-82.

military. Their increased fiscal capacity, gained through collector's wages, salaries, extended land and trading rights and labour entitlements, not only enhanced the relations they maintained with the state, but also provided them with greater wealth, enabling them to expand their power base even further.

The various services and taxes many of these elites levied for themselves imposed an extra burden upon their subjects, on top of the taxes levied for the government. This sometimes led to the collapse of their authority and status and an erosion of the ties that traditionally bound them to the populations they governed. Thus, across Indonesia, indirect rulers developed into the authoritarian, extortive or even 'despotic' leaders the government professed to eradicate. This is not to say that indirect rulers were fully autonomous or independent in their behaviour; in fact, they were deeply influenced by the presence and expectations of the colonial government. The Dutch often made one single chief responsible for a variety of tasks that in Europe (and precolonial Indonesia) were separated: preserving legal order, communicating policies, delivering data, conferring tax assessments and collecting taxes. Within these various functions, the chiefs had considerable manoeuvrability. And as the government expected chiefs to deliver specific, sometimes predetermined amounts of tax-revenue, 'cheating' or 'tampering' was not only enabled but actively encouraged. Rulers were induced to care little for governmental theories of social elevation. Due to their transactional relationship with the state, these rulers became purely pragmatic in their approach to governance, prioritizing power and profits over welfare and justice. Across Indonesia, access to offices of leadership became increasingly exclusive, leading to further segregation and concentration of wealth and power. The resultant pressure of over-exploitative behaviour drove many others to seek refuge in alternative sources of power, such as religious or nationalist movements, or to commit active resistance.

Yet, it was precisely the malfunctioning or absence of the just and transparent administrative bureaucracy which officials promised that provided taxpayers opportunities to mediate the ever-expanding fiscal demands of the state. More elevated inhabitants of the colony operating at the frontier or in the margins of the colonial state, such as the *inlandse burgers* of Ambon, found various ways to gain access to the supreme government and its law-making apparatus. The commercially powerful, such as European industrialists, local nobilities or Chinese entrepreneurs, succeeded in lobbying through informal channels to influence tax policy. But the majority of Indonesia's indigenous populations in colonial times was denied a political voice and had little influence over the ordinances drafted in Batavia. However, that did not render them helpless in neutralizing some of the state's power. Rather than being 'passive' or lamentable', as many colonial officials claimed they were, people made themselves heard – not in parliament buildings or through petitions, but by actively negotiating on the spot. Colonized people monitored the state as much as the state monitored them. From the viewpoint of many subjects the wavering policies and distance

maintained by colonial officials rendered the state into something that could be negotiated.¹⁷ This is exemplified by the annual tax gatherings, perhaps among the rare moments when most indigenous taxpayers established direct contact with the colonial administration, exerting influence over their assessments and verifying their status, incomes and social positions with their local rulers in the presence of European representatives of colonial authority. During the tax gatherings, people took the opportunity to breach through the walls of distinction that colonialism usually erected. This is also the most likely reason why tax bills – such as the two *surat aanslag* exemplified in the prologue – were preserved by their owners; as palpable proof of their mediation with the colonial government, confirming their negotiated ‘agreements’ with their chiefs and the colonial government.

Thus, the relations between state and subjects were characterized by continued negotiation and reinterpretation. In fact, practices of exchange, negotiation and consultation had been deeply ingrained in precolonial Indonesian governance, and were transferred along with its overarching incorporation into colonialism. In other words, Dutch rule ‘through’ local knowledge, hierarchies and *adat*, enabled interaction and resistance. Such resistance should not be interpreted as a mere counterforce to the state’s modernity as if the state and *adat* were each other’s opposites. Rather, resistance emerged from within, as the mechanisms enabling it had been integrated into the state and comprised an array of techniques, including late or non-payment, evasion, reregistration, avoidance, negotiation and revenue-bargaining. As we have seen, in the wide ranging-examples of popular resistance or non-compliance, tax revolts were an extreme resort, and often inspired by a hybrid mixture of motivations. The 100 plus tax revolts that occurred, in Java alone between 1830 and 1908 were about taxation as much as political representation and power, and should be contextualized in protests against injustices, experienced in matters of landownership and taxation.¹⁸ Tax measures could spark revolt, but only if political discontent already simmered under the surface. Further study of colonial tax rebellions in their wider political context might show that the “intertwining of tax, war democracy and rebellion” can be told in larger terms than simply “written in letters of blood and fire.”¹⁹

17 See also Crooks and Parsons, “Empires, Bureaucracy and the Paradox of Power”, 17-18.

18 Agustini Asikin, Tika Noorjaya, Yulia Himawati (eds.), *Pajak, Citra dan Bebannya — Pokok-Pokok Pemikiran Salamun* (A.T-PT Bina Rena Pariwisata, Cetakan Kedua, 1990), 31, quoted in: M.B. Efendi, *Kebijakan Perpajakan di Indonesia: Dari Era Kolonial sampai Era Orde Baru* (Yogyakarta: Alinea Pustaka, 2006), 3, 38-39.

19 J. Passant, “Historical Note: The History of Taxation is Written in Letters of Blood and Fire”, *Australasian Accounting Business & Finance Journal* 10:2 (2016), 93-101: 94-95. To compare, in colonial America taxation was largely a matter of political conflict, not only between colonizer and colonized, but also internally among landowners and traders and leading families and factions. See A. Rabushka, *Taxation in Colonial America* (Princeton: Princeton University Press, 2010), 14-15, 484, 574.

Thus, as put by A. Keese in the case of Portuguese Africa, subjected taxpayers “were not all the passive victims of a European system imposed upon them. Many had a century of experience with regimes of taxation and tributes and developed their own means of responding to these pressures.”²⁰ People were not “recast as modern subjects” or “consumers of colonial modernity” because, firstly, few had access to the benefits modern colonial society had to offer (education, political rights, or simply automobiles, cinemas and trams) and secondly, assumptions that “colonial rule had a complete and political and cultural authority over those it ruled” underestimate the high levels of individual mobility and astuteness that many subjects possessed.²¹ Thus, the majority of the population expressed its demands and experienced the state on its own terms. Except for coercion, the state had little means of enforcement, but even the threat of violence was used both ways: by officials to use military intervention and by people to revolt.

Resultantly, rather than actively deploying improvement schemes, colonial officials were occupied negotiating with middlemen and taxpayers, responding to disruptions, and finding answers to problems of inefficiency and incapacity, as the more time these negotiations cost, the less cost-effective the administration became. Taxes had to be collected at minimal expense, otherwise it was not worth it. On the spot, taxation became a problem of efficiency rather than social improvement or elevation.

To conclude this section, the relationship between state and society was not one where the former simply reformed the latter. Colonial states were no ‘modernizing entities’ and colonized subjects did not merely conform to European models. Instead, through interaction, the realms of officials, subjects and middlemen integrated and merged, thereby undermining the separations between class, power and position upheld by the state and reconstituting new forms of governance as creations in their own right. This changed the colonial state from within. The creation and use of knowledge used to dominate subjected populations was not in the sole domain of colonial regimes or aristocratic elites. Within the colonial relationship, as each side internalized traits of the other, adaptation occurred. Hybridity was indeed at the core of the colonial encounter.²²

The consequences of using local knowledge

Considering the limited effect colonial plans for reform and improvement had in practice, one final problem remains to be unravelled. Higher colonial officials still insisted that their policies represented a modernizing force. The political basis upon which they implanted the state’s fiscal operation was

20 Keese, “Tax in Practice”, 93.

21 N. Wickramasinghe, “Colonial Governmentality and the Political Thinking Through “1931” in the Crown Colony of Ceylon/Sri Lanka”, *Socio* 5 (2015), 99-114: 106-107.

22 H.K. Bhabha, *The Location of Culture* (New York: Routledge, 1994), 19, 89, 109-111, 276-282.

tightly connected to the normative aspects of how they justified the state's power, relative to the societies being subjected. Even if we believe officials were genuine in their ambitions and promises of improving governance and administration (ambitions which, as demonstrated, are problematic and characterized by incongruencies), than still the severe limitations they experienced in materializing these ambitions, their structural reliance on local patterns of rule and the resultant form of taxation which in no way resembled the plans set out in Batavia and The Hague, should, if we follow colonial logic, be considered as undermining of their own self-justifying narratives. The promise of improvement and governmentality did not synchronize with the purported right to rule, when no actual improvement was reached. In what way did colonial officials believe their administration and economic organizational capacity was superior to indigenous ruling techniques, local knowledge and systems of social organization, if in many cases they relied precisely on these?

The answer to this question can be found in colonial uses of stereotypical tropes. As mentioned before, officials formally did not recognize the local elements they used as legitimate sources of power. Hence, these elements were legalized through ordinances, contracts and appointments. That way, they survived in the colonial order, inescapably supporting (but, in the long run, simultaneously undermining) the ambitions of the colonial government.²³ Insisting on pejorative tropes like indigenous 'despotism', 'laziness', 'social paralyses', economic 'incapacity' and 'ineptitude', framed around colonial stereotypes such as the 'disorganized agriculturalist', the 'uncivilized headhunter', or the 'violent Asiatic pirate', had an important function in colonial ideology, and was as important in colonial practice as use of violence and force. They helped to continue nourishing the colonial claim of the need for improvement, to preserve the oppositions which were crucial to the self-conceptualization of Europeans in colonial spaces and shield the government from external and internal critique. Collected data and knowledge "constituted new facts for the creation of orientalism as a body of knowledge."²⁴ This helped to add to the 'truth regimes' already in place and legitimize policies in hindsight rather than to inform action or resolve integral problems of governance.²⁵ Truly reforming the structures of indigenous society that higher Dutch officials condemned was not in the best interest of these same officials' self-legitimizing narratives. Neither was admitting their inability to maintain a functional tax system without

23 See also D. Kumar, *Colonialism, Property, and the State* (Delhi: Oxford University Press, 1998), 324.

24 D. Ludden, "Orientalist Empiricism and Transformations of Colonial Knowledge", in C.A. Breckenridge and P. Van der Veer (eds.), *Orientalism and The Post-Colonial Predicament* (Philadelphia: University of Pennsylvania Press, 1993), 250-278: 253.

25 See A.L. Stoler, "Reason Aside: Reflections on Enlightenment and Empire", in G. Huggan (ed.), *The Oxford Handbook of Postcolonial Studies* (Oxford: Oxford University Press, 2013), 39-62.

the support from corrupted local rulers. Only by insisting on indigenous inadequacy could the Dutch ratify themselves as the legitimate power-holders in Indonesia. It was the constant need for improvement and reform, rather than actual improvement or reform itself that gave the colonial project significance according to colonial handbooks. Thus, during his term between 1931-1936, Governor-General B.C. de Jonge asserted that another 300 years of Dutch colonization would be needed before any degree of independence was possible.²⁶

This is frequently reflected in the colonial responses to disturbances, as we have seen throughout this thesis. Conservative officials in the higher echelons of bureaucracy were especially eager to insist on simple parameters like 'native laziness' or 'religious fanaticism' in cases of local intransigence to colonial schemes. However, interestingly enough, some officials at both lower and higher ranks, did not agree on this. Resident Van Hœvell argued that economic collapse in Ambon was caused by colonial neglect rather than 'oriental despotism.' Fokkens explained Java's poverty as resulting from excessive use of corvée rather than 'native laziness.' Resident Velders of Banten knew that rather than a "lust of rascals" there were deeper socio-economic factors underneath the resentment against the colonial state. Governor Taylor Weber of West Sumatra resigned upon learning that the government intended to ignore the inviolability of *pusaka* lands. Snouck Hurgronje realized that the introduction of corvée in Aceh would never be fully accepted or solve problems of 'laziness.' Van Assen and Sachse were prudent in imposing head taxes in Seram, and were promptly replaced for 'lack of leadership qualities.' Such tensions within the colonial government signal the tensions and discomfort present within the colonial administration. While in Batavia prejudiced tropes had to be insisted upon for the sake of self-legitimization, locally the deficiencies of these tropes were too obvious to be ignored.

Once again, it was indirect rule that allowed the central government to remain blind to the necessity of acknowledging its limitations. Failure or 'malpractice' was usually attributed to the purportedly inherent 'corrupted' nature of 'despots', so the government could uphold its self-image as a harbinger of development, welfare and progress. Thus, the government had a vested interest in the continuation of 'oriental despotism', which in fact was a colonial invention, not only as a historiographical trope, but also as a historical phenomenon. Though precolonial rule should not be overly romanticized – many precolonial Indonesian rulers simply lacked the potency to exert the full command over resources and people to which they aspired – the appearance of colonial officials as 'stranger-kings' provided many new opportunities for exploitation and autocracy. The ways in which indirect rule operated exemplifies how the image of a just, unified state mattered more than actually solving inherent problems of governance,

26 Benda, *The Pattern of Administrative Reforms*, 591-592, n.598.

problems conveniently attributed to the shortcomings of indigenous society. Whenever a large-scale rebellion broke out, they blamed its instigators. When the tax burden was too high, they blamed local chiefs. When quotas were not reached, they blamed village elites or the people. And when policies failed, they blamed each other.

And so, deeper rooted problems of governance were never resolved. This contributed to a “colonial administrative disconnect”, in which the colonizer was “less inclined and able to interact with the people who knew what was going on.”²⁷ Throughout the colonial era, maintaining distance and dodging responsibility while keeping up the pretence of justice, governance and bureaucracy enabled the Dutch colonial government to preserve its ideologies and narratives. As the pretence of governance mattered over actual governance, Dutch “schemes to improve the human condition failed.”²⁸

The consequences of tax modernization

In summary, the consequences of the modernization of the tax system on Dutch colonialism in Indonesia entailed the slow but steady fiscal centralization and consolidation of the territories that came under Dutch rule. This comprised the steady introduction of monetary taxes to all of those who lived in these territories and the construction of new ambitions of governance and improvement, conjoining with other expressions of developmental colonialism. It also entailed the elaborate design of a sophisticated bureaucratic machinery of ordinances, guidelines, registers and bills. But, most importantly, it entailed the emergence of widening gaps between what was promised and what was achieved. These gaps were filled with local knowledge or *adat*, use of indirect rule, negotiation, mediation, aloofness, pretences, more promises, and a wide spectrum of colonial tropes to fulfil in a discursive licence to continue the Dutch claim to sovereignty in Indonesia. In trying to modernize their tax system, local officials were often “a-modern, or de-modernizing, in their governing practices.”²⁹

That is not to say the colonial tax system was a failure, but rather that the Dutch created a system that worked contrary to the policies set out in Batavia and The Hague. Programs of reform and ‘improvement’ largely imploded in the process of travelling from desks in Batavia to the field realities of local officials and indirect rulers. As a result, colonized subjects never lived in the rational-bureaucratic tax state the colonial government had promised them. Instead, tax policies became an amalgam of Dutch and local interests, in which taxation provided an arena for contesting the colonial state. What was presented by the Dutch as ‘modernization’ was mediated

27 Noor, *Data-Gathering in Colonial Southeast Asia*, 15, 214-215.

28 The quote refers to the subtitle of Scott’s *Seeing Like a State*.

29 Crooks and Parsons, “Empires, Bureaucracy and the Paradox of Power”, 20.

at local level in such a way that policies sometimes became reasonably effective in spite of their flawed designs and even though taxes were never levied as smoothly as many officials had wished.

IMPLICATIONS

The implications of these findings relate to our wider understanding of taxation in the colonial context, as well as our view on Dutch colonialism in Indonesia and colonial governance in general.

Colonial taxation compared

Comparing Dutch colonial taxation to tax policies and practices in other colonial states shows many similarities. In Portuguese Mozambique for instance, proper unification and centralization of the fiscal system was hampered by diverging and uncompromising social realities.³⁰ As in Indonesia, the effectiveness of Portuguese colonial tax systems depended on the cooperation of local officials, whose personal career perspectives were impacted by the level of success they achieved in levying taxes, and who often shared in the colonial system's profits. In Portuguese Angola and Guinea, a similar transformation of compulsory labour to monetary taxation as in Indonesia took place in the nineteenth century, which was likewise presented as part of a 'civilizing campaign' to "ban backwardness" and teach "modern working habits", but was also impeded by many similar pragmatic issues.³¹

Comparisons can also be drawn with French Indochina, which was built on an aggregate of precolonial kingdoms with divergent fiscal insti-

30 K. Alexopoulou and D. Juif, "Colonial State Formation Without Integration: Tax Capacity and Labour Regimes in Portuguese Mozambique (1890s–1970s)", *International Review of Social History* 62:2 (2017), 215–252; Alexopoulou, "Local Conditions and Metropolitan Visions", 240.

31 These issues comprised: lack of administrative capacity due to chronic lack of personnel and a bureaucratic apparatus buried in paperwork; a dichotomy between paper idealism and pragmatic complexity; high administrative costs of taxation resulting in limited efficiency; the pursuance of uniformity in a reality fraught with differences; the desire to intervene and improve but a simultaneous anxiety for 'unrest'; overburdening of the peasant population by coerced labour or use of coerced labour as punishment for non-payment despite attempts towards greater monetization and monetary taxes and consequent flight and mobility which posed a challenge to further imposition of direct taxation; corruption, obfuscation of tax money and lawlessness in matters of taxation by local chiefs who used the tax system for their own material gains, and similar responses of the state to such 'corruption' blaming the chiefs for unreliability and the population of laziness. See Keese, "Tax in Practice", 84–86, 93–94, 102–103, 106–109, 110–114; Keese, "Taxation, Evasion and Compulsory Measures", 118, 121–122, 122–123, 125–127, 130–131; Santos, "Peasant Tax in Northern Mozambique", 161; Havik, "Taxing the Natives", 170–172, 176–177, 179, 183–189, 192, 202–205.

tutions and conditions. The colony demonstrated a high level of diversity leading to an administrative-political complexity of extractive dualism, in which two co-existing fiscal states emerged, causing a really high burden per capita, with the surplus of one region making up for deficits elsewhere.³² Meanwhile, across French West Africa hut and poll taxes had a similar civilizing connotation, but also similar repressive effects in practice.³³ In many of the British colonies in Africa, policies of self-sufficiency forced colonial administrations to solve prevalent issues of administrative efficiency.³⁴

These are just a few out of many examples of recent research into the integrated processes and dynamics of colonial taxation, state-building and governance to which this dissertation contributes, and which shows an undeniable overarching dynamic in responses and attempts towards conditioning, ruling, governing and transforming colonized societies. Officials across the colonized world of the early twentieth century struggled to keep up with conflicting demands from above and found the answers to their administrative problems within local society. Ultimately, both “crisis and cure” arose from the within indigenous society.³⁵ Thereby they grafted an institutional memory that consolidated long-term processes of state-formation, economic development, the position of chiefs, the development of local knowledge and the imagination in local ‘traditions.’³⁶ The greatest legacy of colonial taxation should hence be sought not just in the effects of extraction and the impact of the fiscal burden, but also in the colossal institutional changes colonial states tried to accomplish while structurally relapsing back onto local knowledge and indirect rule.

These observations fit in a recent, fresh understanding of *longue durée* processes of fiscal state-building in Asia and Europe as characterized by constant fragmentation and internal rivalry, as mentioned in the introduction. Both the central courts and armies of precolonial polities and the administrations of colonial states frequently lost their grip on society and saw its fiscal systems crumble. Few states before the twentieth century had full coercive capacity. Revenue bargaining and quasi-voluntary compliance always coexisted with coercion. Imperial and colonial governments moved away from centralization and bureaucratization as often as towards it, and in many cases were dependent on cooperation with local elites rather than

-
- 32 M. López Jerez, “Colonial and Indigenous Institutions in the Fiscal Development of French Indochina”, In Booth and Frankema (eds.), *Fiscal Capacity*, 110-136: 131-132.
- 33 H.S. Challenor, “Strangers as Colonial Intermediaries: the Dahomeyans in Francophone Africa”, W.A. Shack, E.P. Skinner and H.S. Challenor, *Strangers in African Societies* (Berkeley: University of California Press, 1979), 67-84.
- 34 Gardner, *Taxing Colonial Africa*, 242-244.
- 35 C. Firpo, “Modernity and the Body: Franco- Vietnamese Children in the Colonial Era and Beyond”, in Protschky and Van den Berge (eds.), *Modern Times in Southeast Asia*, 191-210: 193.
- 36 See also J.L. van Zanden, “Colonial State Formation and Patterns of Economic Development in Java, 1800-1913”, *Economic History of Developing Regions* 25:2 (2010), 155-176.

on central state structures.³⁷ Self-legitimizing truth regimes and ideologies followed these developments accordingly. This illustrates colonial Indonesia was not unique, and fiscal modernization in many places a sluggish project of trial and error.

Reinterpreting colonial governance

When considering Dutch colonialism in Indonesia, the modernization of the tax system demonstrates that we cannot simply chart a linear evolution from 'feudalistic' systems of exploitation and labour to modern systems of taxation, production and organization, nor divide the history of colonial Indonesia simply into an era of cultivation systems (1830-1870), liberalism (1870-1900) and modern ethical colonialism (1900 onward). Instead, we need to acknowledge that in practice the developments in these 'eras' overlapped and alternated. The final remains of coerced cultivation in West Sumatra were only removed in 1908 – more than 25 years after the first central head taxes were introduced in Java. Across the archipelago 'feudalism' disappeared and recurred, bureaucracies emerged and collapsed, corvée was abolished and continued, and welfare increased and reduced. Indirect rule never lost its importance in the twentieth century. The concept of a 'colonial modernization' thus applies best to office realities of higher administrative echelons, whereas outside of these, the concept is less useful.

In fact, because colonial states accumulated, imported and internalized local knowledge and as its schemes, laws and ordinances consequently were permeated with it, the state, to some extent, was also tamed and disciplined by society. Colonial power-knowledge worked both ways, from above and outside as well as from below and within.³⁸ Foucault's governmental rationalities overlook the various (non-violent) forms of consciousness, agency, struggle, resilience and resistance of marginalized peasants, tribesmen and other subjects, unrecognized but omnipresent in the archives. Tax-leviers were (and are) never unlimited in their power. Rather, taxation was historically determined by negotiations between rulers and taxpayers. As a result, states, even colonial states, came about as a hybrid mixture of theories from above and practices from below. They were never the sole power in shaping themselves. Cooper argues that we should therefore exchange the agency of "'colonial modernity' and 'colonial governmentality'" for "multiple agents,

37 See, once again, Scheidel, "Tributary Empires", 196-200 and Bang, "Tributary Empires and the New Fiscal Sociology", 542.

38 See also A. Appadurai, "Deep Democracy: Urban Governmentality and the Horizon of Politics", *Environment & Urbanization* 13:2 (2001), 23-43; 34; R.A. Litzinger, "Government from Below: the State, the Popular, and the Illusion of Autonomy", *Positions: East Asia Cultures Critique* 9:1 (2001) 253-266; S. Maurer, "Thinking Governmentality 'From Below': Social Work and Social Movements as (Collective) Actors in Movable/Mobile Orders", *Counterpoints* 292 (2007), 125-137.

actions, forces and processes of historical explanations.”³⁹ A focus on the negotiation strategies of taxpaying crowds and their institutions, as well as on the behaviour of local officials and intermediaries, will help us do so.

The increasing capacity of (colonial) states to ‘normalize’ tax payment by reading and influencing societies and unifying their own interests with those of the public, might have been only possible by the active integration of subjects and their agency. Hence, any historical or sociological study into tax policy, whether related to Europe or Asia, should look beyond the state and include and contextualize the activities, organization, interests and capacities of individuals, families, and other taxpaying entities. This is only possible if we shift our focus from government centres to peripheries, and focus on local developments. While, no doubt, it is already a valuable lesson to realize that colonial governance was not as overwhelming as sometimes imagined, we can perhaps do even more. Empires, as seen from the margins, are promising sites of research because, as mentioned before, they provide us with examples of interconnectivity, hybridity and mutual dependence between regions, cultures, and communities. Often, these were sources of new innovative ideas and practices, including perhaps what has been (misleadingly) seen as the ‘spread of European modernity’ to the rest of the world.

Finally, Dutch colonial taxation in Indonesia stopped on the demise of the Dutch colonial empire in the 1940s, but its capitalist, political and institutional underpinnings most likely continued to play a role in the postcolonial state. As the state was never truly ‘rounded off’, it rendered little foundation on which further fiscal institutionalization could be built. Ultimately, the colonial state did not fiscally integrate the islands, people, laws and social patterns of Indonesia into a uniform, coherent tax system to the extent it desired. In the opinion of Indonesia’s first prime minister, Sutan Shahrir (1909-1966), the colonial state ultimately collapsed, “not only because of the will of the people, but mainly because the colonialist opponent did not change in accordance with the changes in the world in general.”⁴⁰

DISCUSSION

This dissertation has demonstrated that taxation was at the core of colonial exercises of power, processes of state-building and narratives of self-legitimization and central to relations between state and society. Of course, it has been selective in its scope. For instance, to preserve focus, it concentrated specifically on direct taxation, and therefore largely excluded import and export rights, tariffs, duties and excises, the studying of which

39 Cooper, *Colonialism in Question*, 134.

40 Quoted in R. Mrázek, *Sjahrir: Politics and Exile in Indonesia* (Ithaca: Southeast Asia Program, Cornell University, 1994), 426.

discloses a range of other important issues related to trade and intercolonial competition, left unaddressed in this dissertation. It also excluded the fiscal constitution and development of government finances of the Dutch colonial state. Using taxation as a lens on colonial governance has provided answers to questions of governance, not necessarily to questions of fiscal organization. Colonial fiscal history is a developing field, covering social, political, economic and legal processes. Different prioritizations of historians thus produce different research results. Which themes have remained unaddressed in this thesis? And is the perspective which taxation offers methodologically preferable to other perspectives or research topics?

Colonial inequality

First of all, (fiscal) governance is not only about extraction but also about spending. This dissertation's focus on the introduction and elaboration of new taxes and levying techniques largely excluded the purposes for which taxes were collected, on what tax revenue was spent or what local fiscal motivations to levy taxes might have emerged. This would require further research.

Related issues of welfare and inequality also fell outside this dissertation's scope. Focusing on colonial governance leaves the metropole in the background and deprioritizes questions about the fiscal imbalance between colony and metropole, economic development, inequality and welfare redistribution. While not the primary interest of this dissertation, it is important to remain aware of the importance of the costs and benefits of empire, and how taxes extracted from the empire were used for the national benefit. These issues relate to the processes of nation-building and the relations of extraction emerging across the world, as empires were established and expanded.⁴¹ Who were included in the 'privileged groups' of taxpaying subjects who had a right to welfare policy, passports and voting? What differences existed between imperial and national taxpayers? Answering such questions will throw new light on how populations beyond national frames, but nonetheless part of imperial polities, were imagined.

A final, related point that I struggled with to fully resolve in this dissertation, is the question of compliance. Why did many people comply to the Dutch tax system, if they experienced no immediate benefits from it? Though this dissertation has charted various strategies to deflect, mediate and renegotiate the tax burden, it remains unclear if, and how, beyond negotiation or violence, compliance was reached across the archipelago. This would require more detailed in-depth analysis at district or village level in an additional number of colonial provinces (see below), again based on the most local of sources. Thus, further analysis of the world of *controleurs*

41 See for instance on the British empire M.J. Dauntton, *State and Market in Victorian Britain War, Welfare and Capitalism* (Woodbridge/Rochester: Boydell Press, 2008), 29, 128-146.

and local taxpayers is necessary, in order to understand the exact mechanisms and techniques by which taxation played out on the ground. The true value of using taxation as a methodological tool in (colonial) history is thus perhaps best found in how it brings together issues otherwise seen as disparate, to discern the “thunder of history”, as produced by subjects and states.

Regional limitations

Perhaps another regional focus might have delivered different results. Picking case studies matters, and I have tried to be as balanced as possible, taking into account various parameters of societal and political influence and the course of colonial expansion. Through this selection, the differences between places where the Dutch had more experience in exerting rule (Ambon and Java) than elsewhere (Aceh and Seram) become clear, demonstrating the tidal waves of tensions in colonial governance.

Yet, the simple fact remains that in some regions of Indonesia colonial governance remained more popular than elsewhere. For instance, the ‘Batak-lands’ where Gerard Tichelman organized the tax-gathering exemplified in Chapter 2, were considered to be a “bastion of obedience”; a ‘successfully converted’ region where people eagerly paid their taxes, subscribed to tax registers and rarely revolted.⁴² In Ternate, *controleur* Willem Coolhaas noted how relatively wealthy fishermen paid double the amount of their assessments in order “not to appear greedy.”⁴³ Such observations stand in stark contrast to experiences exemplified in Aceh or Seram. This leaves us only more curious about the colonial tax experiences in central Borneo, Sulawesi, or on islands like Flores and Timor.

Beyond colonialism

The traces of colonial taxation did of course not disappear during the transition from colonial to nationalist state. The building blocks upon which the postcolonial tax system was constructed were unavoidably found in the debris of the colonial state, so the political-fiscal continuities between the nineteenth and twentieth centuries signalled in this thesis may have blended into the postcolonial era. However, more than the simple coherent durability of colonial practices and extraction, “colonial constraints and imperial dispositions have a tenacious presence in less obvious ways.”⁴⁴ How is the legacy of Dutch colonial taxation linked to the postcolonial tax administration?

42 Anonymous, “Het Resultaat van de Invoering van de Algemeene Inkomstenbelasting van Stsbl. 1914 no. 180 in Habinsaran”, *TBB* 48, (1915) 139-142: 138-142.

43 Coolhaas, *Controleur B.B.*, 21-22.

44 A.L. Stoler, *Duress: Imperial Durabilities in our Times* (Durham: Duke University Press), 4-5.

Firstly, Indonesia naturally remained characterized by high levels of regional diversity. Therefore, Indonesian officials likely encounter(ed) the same local issues and constraints of circumstances, customary law and social organization as their colonial predecessors. Consequently, pressing and unresolved issues of compliance, inefficiency and legalisation presumably still hang high over the Indonesian tax system. Recent academic research has emphasized the need for an improvement of the Indonesian tax administration by focussing on the training of tax officials, improving the audit system and transparency, and honesty and trust between taxpayers and the state⁴⁵, but the historical factors in which these problem are rooted have not yet received the attention they deserve.⁴⁶ Like the colonial state, the new nationalist regime had to invigorate, consolidate and legitimize itself, which informed the adjustments made to the tax system as well as the methods by which taxes were levied. Former layers of indirect rule were dismantled and the tax bureaucracy expanded.⁴⁷ However, a social welfare state never emerged in Indonesia. The colonial state had remained rather detached, and was locally used for personal benefit by local rulers. This must have had consequences for compliance to taxes and the relations between the state, local rulers and people in the immediate aftermath of colonial rule. These are likely best understood when using a local scope, similar to the one applied in this dissertation, to trace the specific micro-histories and daily realities of the successors of European *controleurs*, *raja*, *bekel* and the like, and further unravel the intimate relations between local governance and taxation.

Secondly, postcolonial fiscal legacies expand beyond administrative consequences. They also intertwine with persistent problems related to inequality, welfare redistribution and economic development, or more specifically, the fiscal imbalances between colony and metropole and the costs and benefits of empire.⁴⁸ The collapse of the colonial state provoked new questions about the settlement and disentanglement of the intricate extractive economic and fiscal-financial relations between The Netherlands and the new Republic of Indonesia, and the repayment or demise of the

45 A. Jens, *Improving the Tax System in Indonesia* (OECD Economics Department working papers No. 998A, Paris: OECD, 2012); F. Inasius, "Voluntary and Enforced Tax Compliance: Evidence from Small and Medium-sized Enterprises in Indonesia", in *Advances in Taxation* 26 (2019), 99-111; A. Rahman, *Tax Compliance in Indonesia: The Role of Public Officials* (PhD Thesis, University of Twente, 2017), 3-4, 23, 30-32, 41-43, 62, 118-119. Rahman emphasizes the role of "modernization in the tax administration system" in enhancing greater compliance.

46 An exception to this but slightly outdated (and a bit Java-centric in its historical approach) is Soebekti, *Some Facets*.

47 See Soebekti, *Some Facets*, 55-70, 103-109.

48 Booth, *Colonial Legacies*, 201-202; D. Acemoglu, S. Johnson and J.A. Robinson, "The Colonial Origins of Comparative Development: An Empirical Investigation", in *American Economic Review* 91:5 (2001), 1369-1401.

colonial state's debt.⁴⁹ In the case of Indonesia, much remains to be discovered about how such issues have kept influencing postcolonial statecraft, and if and how the relations produced by colonialism persisted beyond the deconstruction of the colonial empire.⁵⁰ It is for this reason that continuing to critically analyse the role and rhetoric of states is important. Equally interesting would be to investigate the historical and current fiscal policy bonds between the Netherlands and Indonesia.

Finally, it would be intriguing to see if and how, by maintaining a legally racially partitioned class society, the Dutch added to problems of social inequality, wealth concentration and lack of democratic and redistributive justice, describe how this has impacted fairness and justice in the political order of the postcolonial state and investigate how elsewhere "equal treatment in taxation" was an ideal of progressive liberals with ambiguous connection to reality. Who were included in the group of taxpaying subjects and had a right to participate in the welfare state?⁵¹ Further research will have to continue investigating such issues of administrative deficiency, distributive welfare, social inequality and fiscal injustice, and to chart how systems of governance might materially put promises into practice, rather than pretending to do so.

49 Kahin, *Nationalism and Revolution in Indonesia*, 439-443. See also J.J.P de Jong and D.M.E. Lessing-Sutherland, "To Forget the Past in Favour of a Promise for the Future": *Nederland, Indonesië en de Financiële Overeenkomst van 1966: Onderhandelingen, Regeling, Uitvoering* (Government Report; Den Haag: Ministerie van Buitenlandse Zaken, 2004).

50 C. Bourne et. al. (eds.) (2018) *Special Issue: Colonial Debts, Imperial Insolvencies, Extractive Nostalgias*, *Discover Society* 60 (2018).

51 Such questions are explored through recent developments in critical tax theory – which further studies taxation from the perspective of power and discrimination. See for instance B.J. Crawford and A.C. Infanti (eds.), *Critical Tax Theory: An Introduction* (New York: Cambridge University Press, 2009); B.J. Crawford, K. B. Brown and M.L. Fellows, "The Past, Present, and Future of Critical Tax Theory: A Conversation", in *Pittsburgh Tax Review* 59 (2012).

Summary

Promise, Pretence and Pragmatism: Governance and Taxation in Colonial Indonesia, 1870-1940

This dissertation investigates the long and complex development of a modern income tax system in the Dutch colonial state in Indonesia, or the Dutch East Indies, between 1870 and 1940. It discusses the colonial government's ambition to establish a unified, centralized and bureaucratized system of taxation in which all subjects paid their taxes justly, equally and according to their capacity. Taxation, the dissertation demonstrates, was used as an instrument through which officials addressed core questions of the relationships between state and people, and through which people negotiated with the state. Therefore, it serves as an excellent lens to study colonial governance.

The dissertation starts by noting how in 1920, after almost 50 years of fiscal reform, the Dutch colonial government attempted to resolve the previously upheld ethnic, socio-legal and regional fiscal separation in their colonial state, by imposing a unified income tax system. However, the colonial administration appeared ill-prepared to carry out this unification, and the tax system proved difficult to maintain and perpetually frustrated by countless practical problems. To understand why this was the case, this dissertation looks not only at colonial policies, but also at the interaction between colonial officials and local societies. By comparatively exploring the implementation of tax reforms in five regions (Ambon, Java, West Sumatra, Aceh and Seram), it tries to understand the local development and operation of taxation. In doing so, it provides a critical analysis of colonial governance and the intricate relationships between colonial officials, intermediaries and subjects. It analyses colonial ideology and policy and compares these to the administrative practices of local officials as experienced by on the ground, to uncover what colonial statesmen aimed for and how and why this differed from local governmental practice.

The first chapter investigates what motivated Dutch colonialism in Indonesia, against the backdrop of the construction and expansion of the colonial state between 1815 and 1940. It describes how in the nineteenth century, the Dutch monopolized agricultural production and profits under the framework of so-called 'cultivation systems', in which subjected peasant populations performed coerced labour instead of paying taxes, managed by semi-independent classes of indirect rulers who participated in colonial profits. Coerced labour had been of paramount economic importance and was legitimized by presenting it as a disciplinary tool to harness greater labour ethics and welfare. Simultaneously, colonial systems of coerced labour were often rooted in local indigenous principles of labour extraction and redistribution. This hardly befitted the principles of modern taxation envisioned by colonial officials of the later nineteenth century. Above that,

monopolization of production and trade conflicted with the interests of increasingly influential liberal politicians and private entrepreneurs. From 1870 onward, the cultivation systems were therefore slowly deconstructed. The colonial state was opened up to private capital and entrepreneurs. These developments were conjoined by an increasing 'ethical' concern about indigenous welfare, infusing new forms of 'civilizational imperialism.' This imposed a governmental rationality in colonial policy, which aimed to change and 'improve' the standards, behaviour and patterns of social organization of colonized subjects, to make these wealthier, more productive and more 'orderly' as in accordance to Dutch expectations.

'Ethical colonialism' aimed to not only control but integrally govern colonized populations under a legal bureaucracy, institutionalized procedures and modern administrative techniques. Driven by contemporary ideas of European superiority, it provided a new narrative for legitimizing colonial power, in which indigenous people were portrayed as unfit to rule themselves and in demand for European tutelary guidance to advance to proper European, 'modern' modes of statecraft and taxation. These were made the standard against which non-European cultures were automatically found inadequate. 'Modernization' in this case was presented as a movement from the allegedly 'feudalist', 'exploitative', 'uncivilized' and 'despotic' forms of indigenous precolonial rule into the heights of European bureaucracy. In this supposedly bureaucratic state all were to be administered, cared for, inscribed and tied to the state by paying unified income taxes, thereby contributing to the development of themselves, each other and the state.

The second chapter explores how the colonial tax policy changed in tandem with the ideological, political and socioeconomic transformations of the late 1800s. From 1878 onward, a series of new income taxes was introduced, to subject European, 'Foreign Oriental' and indigenous populations to increasingly similar forms of taxpayment. These income taxes were supposed to help reduce the use of coerced labour and expand and redistribute the fiscal burden as justly as possible over the shoulders of the entire population of the colony. These taxes were gradually merged together and fully unified in 1920. This was seen as the endpoint of the colonial state's quest to incorporate, collectivize and standardize as many people as possible under a full-fledged system of tax administration. Many higher office-holders saw taxation as a tool to map and transform subjected populations, stimulate productive behaviour, maintain public order, enhance fiscal equity and shape a 'civilized' taxpaying society of governed subjects. They thought to have established the right tax system for these purposes in 1920. To many of these Dutch officials, the reform of the tax system drove the development of the state and society into a uniform, consolidated entity. Hence, taxation in colonial Indonesia was at the forefront of 'ethical', 'civilizational' colonialism.

Such, however, was mostly how the tax system developed on paper. In reality, even though taxes did become more important as a source of state

revenue, its governmental and 'civilizational' effects remained limited. Indeed, many of the formally abolished labour services had unintentionally remained in use – overall usage of coerced labour in the colony in fact only increased, following the economic and territorial expansion of the colony. Moreover, the tax system remained essentially discriminatory and exploitative in nature, and characterized by segregation, corruption and inequality. The interests of international corporatism kept overruling local indigenous interests. The tax system remained unfavourable to smaller taxpayers. Ambitions to enhance popular welfare and stimulate indigenous participation in the colonial political economy through tax payment remained unfulfilled. In many places, the presence of the state itself remained disputed and taxes were structurally evaded. Instead of policies and ambitions, the local context and conditions in which colonial officials operated were crucial to the introduction of new tax policy. Policy, as a result, invariably became informed by these conditions, and was constructed bottom-up in interaction between officials and taxpayers through the intermediation of networks of indigenous elites and tax farmers. They participated in tax revenue by enjoying 'collectors wages' or by (ab)using the power provided by their crucial role in between state and society. Colonial officials made pragmatic choices and participated in established patrimonial networks of service and tribute levying which in fact they were supposed to change. This way, the colonial state itself became increasingly mixed with the local structures and practices it was actually supposed to replace. Instead of a force of extraction and reform, taxation provided an arena for contesting the colonial state.

In order to unravel how taxation was worked out, five case studies are analysed in the rest of this dissertation, each covering a specific location in the Netherlands-Indies, and also representing another stage of Dutch colonial expansion in the archipelago and another form of societal organization. Thereby, this dissertation attempts to provide an as comprehensive and detailed as possible comparative exploration of the implementation of tax reform in different parts of the archipelago, unravelling the intricacies of governmental practices in the Dutch East Indies.

The first case study (chapter 3) concerns the island of Ambon, in the Central Moluccas, and discusses how in the seventeenth century the Dutch imposed a system of monopolized trade and coerced production of spices on this island. This system was largely coordinated in collaboration with indigenous rulers. When the spice economy collapsed in the nineteenth century, the Dutch continued to rely on these rulers, even though the economic decline caused erosion of their position and prestige. The transition towards monetary head taxes was unsuccessful, as, instead of imposing a just, bureaucratic and transparent system of governance and tax-levying, the Dutch kept relying on the past relics and glory of an increasingly obsolete and impoverished political order, which cost them their grip on the Ambonese population in the long run.

The second case study (chapter 4) investigates the persistence of coerced labour, and in particular *corvée* services, in Java. It explores Javanese prin-

ciples of redistribution, reciprocity and exchange in the triangular relationship among land, labour and power that were fundamental to the assorted colonial systems of coerced agricultural production and services imposed in the nineteenth century. The chapter reveals how, like in Ambon, the transformation of coerced labour and services to monetary taxation was impeded by continuation of the same types of indirect rule that underpinned the cultivation system. The state vowed to root colonial prescripts of *corvée* and taxation in supposedly local principles of *adat*, by accumulating knowledge about and codifying these principles. However, thereby it provided colonial officials the possibility to produce, select and convert knowledge of these principles, rather than to accumulate knowledge on and describe them, to fit the needs of a state to which *corvée* remained an irresistibly cheap and convenient form of labour supply. Moreover, to accumulate information, colonial officials relied on the same local elites that often had an interest in the continuation of *corvée*. Consequently, use of *corvée* only increased, facilitated by, paradoxically, the codification of the exact principles that should have diminished its use to terminate the sort of serfdom and inequality that many Dutch thought characterized Java. Resultantly, taxes were levied next to, rather than instead of *corvée* services. Provided by the colonial state's bureaucratic tools of enforcement and power to inscribe more and more people into all sorts of *corvée* and tax registers, many indigenous chiefs only got greater access to exploit the labour capacity of their people. Many peasants, quite often successfully, tried to escape the high burden of taxes and services, by voting with their feet or revolting, but the Javanese kept being taxed at disproportionately heavy levels. Reports written between 1900 and 1930, all recognize this problem and urge to reduce the burden of *corvée*. Yet, at the Forced Labour Convention of the International Labour Organization held in 1930, the Dutch were forced to admit little had been achieved in reducing the persistent use of coerced labour or improving the conditions under which coerced labour was organized throughout Indonesia.

The third case study (chapter 5) studies the impact of specific forms of social organization on colonial taxation in West Sumatra. In the highlands of this region, property rights were communally held and inherited in female line – a concept to which the forced coffee cultivation system imposed in West Sumatra in the 1840s was indifferent, but which the modern colonial tax system could not comprehend. The Dutch struggled for decades to balance furnishing the female inheritance system with materializing their ambitions to standardize and redesign society to participate in the unified system of individual income taxes. They attempted to use the same models of indirect rule as in Java and Ambon, relying on patterns of (male) leadership they considered to be standard, to tax individual men as they were used to: as being responsible for the incomes of their households. But political power and rights over property were not unified in West Sumatra; men were not the same kind of family heads, having claim to and authority over income and property, as the Dutch wanted them to be. By enforcing the imposition of individual income taxation and making communally held

property executable, the Dutch hoped to induce a social shift towards individual income taxation through men. The tax burden increased, adding to popular dissatisfaction and social tensions culminating in regular rebellion and resistance, the heaviest one occurring immediately upon the imposition of personal income taxes for men in 1908. The Dutch, structurally unable to grasp and control local *adat* society on its own terms, blamed the inevitable rejection of their tax system by the Minangkabau on 'radicalism' and the 'shortcomings' of society. This way, they limited the necessity of taking action, but also denied the structural defects underpinning their tax policies.

The fourth case study (chapter 6) discusses the Dutch invasion and incorporation of Aceh in North Sumatra. While Ambon and Java at the time had become core domains of Dutch colonial occupation in the early modern era and West Sumatra was conquered earlier in the nineteenth century, Aceh was subjected to Dutch rule only after 1870. This chapter demonstrates how the imposition of taxation in Aceh went hand in hand with violent conquest and the appropriation of existing structures of rule and systems of exploitation, as an integral part of imperial expansion. In Aceh, there never was a consolidated kingdom based on rice cultivation and redistribution of land and labour under an intricate aristocratic system or emperor like in Java. Instead, Aceh's Sultan maintained commercial-political ties with often rather autonomous local rulers who paid him tribute but also pursued their own interests. Nonetheless, the Dutch attempted to implement a similar regime of *corvée* labour and direct income taxes as in Java. They did so by eliciting these local rulers to sign contracts acknowledging Dutch supremacy and govern in name of the Dutch as 'self-governors', while handing their rights to levy duties and tariffs over to the colonial state. That way, the Acehnese were in theory subjected and included as yet another 'normalized', tax paying population, while in reality the tax system was practically outsourced to these indigenous rulers who simply continued the arrangements already in use, forsaking much of the Dutch promises of fiscal modernization. The chapter argues that the Dutch deliberately designed this scheme this way to keep up the pretence of a functioning tax system while imputing its limited success to the indigenous chiefs that carried it out.

With the final case study (chapter 7), about the island of Seram, the dissertation arrives back in the Central Moluccas. During the nineteenth century, the Dutch abstained from colonizing Seram. Contrary to nearby Ambon, Seram was considered unsuitable for economic exploitation due to its unfavourable geographic and social circumstances. However, 'civilizational imperialism', the drive for expansion and concerns about security and stability in the region ultimately drove the Dutch to colonize the island around 1900. Seram was considered difficult terrain to control, as it was inhabited by various ethnic groups that had maintained their independence and in Dutch eyes were completely 'uncivilized' because of their peripatetic lives, non-monotheistic religious orientation, organization in non-state-like entities and practicing of headhunting. In the mindset of colonial officials

this sort of 'behaviour' had to yield to the colonial drive for social improvement, and the island was subjected to brutal conquest and the imposition of labour services and head taxes. Taxation was considered a tool by some officials to equip and establish the state on the ground, connect people to the state, protect them against their own 'violent inclinations', promote settled village inhabitancy and obedience to colonial officials and establish peace and tranquillity. But just like in Aceh, instead of truly working through ingrained patterns of organization and power, the Dutch favoured handing down authority to selected indigenous chiefs who, dressed up in European suits and bestowed with the appropriate titles and paraphernalia, were to independently collect taxes from their own populations. This colonial 'standoffishness' allowed for various forms of state-avoidance and resistance, and only use of violence, precisely what officials claimed to reduce, appeared truly effective in producing taxpaying subjects and reorganizing colonized society.

Together, these case studies demonstrate that Dutch colonial tax policies always preyed on indigenous tenets found on the spot, and were worked out by using the local knowledge, organizations and practices of the targeted populations they were supposed to replace. This was how both the cultivation systems of the nineteenth century and the monetary tax systems of the twentieth century were constructed. The best tools to learn to control internal order and govern local society appeared to have been those already in place, probably precisely because they were local and had been arranging taxation and governance already for centuries. Thus, as the dissertation concludes, tax policy was developed in interaction between Dutch colonizers and indigenous society. On paper it ended up as a mixture of local realities codified into ordinances, translated into colonial bureaucratic language, stamped with the requisite signatures and presented as the result of colonial inventions. This spawned, at least partially, from differences in ambitions, theories, ideologies and priorities within and among various levels of the colonial government apparatus. Whereas in the Hague and Batavia, statesmen and policymakers sought to safeguard the harmony and unity of their state, local officials often had little choice but to compromise these 'writing-table theories' to the conditions they encountered on the ground. Ruling by staying close to local practices and customary law also helped minimizing opposition, and continuing 'peace and tranquillity' was essential to maintain colonial order.

As a result, tax policy only grew more complex and inflexible, while the goals of social reform and 'improvement' were not met. This was deeply problematic, as the promise of reform, improvement and change essential to the European self-image and to the ways colonial officials legitimized their policies and presence. This was resolved by perpetually insisting on indigenous inadequacy to adhere to the standards of 'European modernity.' By manipulating and selecting information and producing knowledge that served to legitimize policies in hindsight rather than to inform specific action, colonial officials closed their eyes to the structural problems that

characterized colonial governance and taxation. This way, they denied the need for more structural reform, and pretended to carry out a bureaucratic, just and transparent tax state.

Similar developments, as recent literature shows, also occurred in colonized spaces elsewhere. This helps us review the relationships between colonizer and colonized. Whereas the colonizer determined what tax policies were implemented, the colonized had an important part in how these were worked out in practice, and hence how difficult it was to manage the colonial empire. As colonial states accumulated, imported and internalized local structures of rule, social organization and taxation, its schemes, laws and ordinances were permeated with it. And by using the institutions, patterns and structures colonial officials claimed to replace or reform, they implicitly acknowledged the pragmatic value and power of these.

In general, tax-levying entities were never unlimited in their power, as taxes were historically always decided on through negotiation and interaction between those who levied and those who paid them. Hence, this dissertation calls to accept and acknowledge the agency of those who were colonized in bending the power of the colonial state. This helps us to look beyond the narrow frames of European modernity to come to a much closer understanding of how colonial governance actually worked.

Samenvatting

Belofte, Schijn en Pragmatisme: Bestuur en Belastingheffing in Koloniaal Indonesië, 1870-1940

Dit proefschrift onderzoekt de lange en complexe ontwikkeling van een modern inkomstenbelastingstelsel in de Nederlandse koloniale staat in Indonesië, of Nederlands-Indië, tussen 1870 en 1940. Het bespreekt de ambitie van het koloniaal gouvernement om een geünificeerd, gecentraliseerd en bureaucratisch belastingstelsel op te zetten, waarin alle onderdanen hun belastingen rechtvaardig, gelijkwaardig en naar hun draagkracht zouden betalen. Belastingheffing, zo laat het proefschrift zien, werd tevens gebruikt als een instrument waarmee ambtenaren belangrijke vragen over de relaties tussen staat en mensen behandelden, en waarmee mensen met de koloniale staat onderhandelden. Daarom dient het als een uitstekende lens om het koloniaal bestuur door te bestuderen.

Het proefschrift begint met op te merken hoe het Nederlands koloniaal gouvernement in 1920, na bijna 50 jaar aan fiscale hervormingen, de voorheen gehanteerde etnische, sociaaljuridische en regionale fiscale scheidingen in hun koloniale staat probeerden op te lossen door een uniform inkomstenbelastingstelsel in te stellen. Het koloniaal bestuur bleek echter niet goed in staat om deze unificatie te bewerkstelligen, en werd voortdurend gekenmerkt door talloze praktische beperkingen. Om te begrijpen waarom dit zo was kijkt dit proefschrift niet alleen naar koloniaal beleid, maar ook naar de interactie tussen koloniale ambtenaren en lokale samenlevingen. Door de implementatie van belastinghervormingen in vijf regio's (Ambon, Java, West-Sumatra, Atjeh en Seram) op vergelijkende wijze te onder de loep te nemen, probeert het de lokale ontwikkeling en werking van belastingen te begrijpen. Op die manier voorziet het in de eerste kritische analyse van de verbanden tussen belastingheffing en bestuur in koloniaal Indonesië. Het proefschrift kijkt specifiek naar de ingewikkelde relaties tussen koloniale ambtenaren, tussenpersonen en subjecten. Het analyseert koloniale ideologie en beleid en maakt een vergelijking met de bestuurlijke praktijken zoals ervaren door lokale functionarissen ter plaatse, om uit te zoeken waar koloniale staatsmannen naar streefden en hoe en waarom dit verschilde van de lokale bestuurspraktijk.

Het eerste hoofdstuk bestudeert wat het Nederlands kolonialisme in Indonesië dreef, gezien tegen de achtergrond van de opbouw en expansie van de koloniale staat tussen 1815 en 1940. Het beschrijft hoe de Nederlanders in de negentiende eeuw landbouwproductie en -winst monopoliseerden door 'Cultuurstelsels' in te voeren (naast Java ook op bijvoorbeeld Ambon en West-Sumatra). In dit soort stelsels verrichtten onderworpen boerenbevolkingen gedwongen arbeid (in plaats van dat zij belastingen betaalden), beheerd door semi-onafhankelijke inheemse indirecte bestuurders die deelnamen in de winst. Dwangarbeid was van groot economisch

belang, en werd gelegitimeerd door het te presenteren als disciplinair instrument voor de ontwikkeling van arbeidsethos en economische vooruitgang. Tegelijkertijd waren koloniale systemen van gedwongen arbeid vaak geworteld in lokale inheemse beginselen van gebruik en herverdeling van arbeid. Deze pasten nauwelijks in de principes van het systeem van moderne belastingheffing die latere koloniale ambtenaren in latere negentiende eeuw voor ogen hadden. Bovendien was de monopolisering van productie en handel in strijd met de belangen van steeds invloedrijkere liberale politici en particuliere ondernemers. Vanaf 1870 werden de verschillende 'Cultuurstelsels' daarom langzaam afgebroken. De koloniale staat werd opengesteld voor particulier kapitaal en ondernemerschap. Deze ontwikkelingen gingen gepaard met een toenemende 'ethische' bezorgdheid over inheems welzijn en een imperiale 'beschavingsmissie.' Dit bracht een nieuw soort bestuursmentaliteit teweeg in koloniaal beleid, waarin het voorgewende doel steeds meer was om de sociale normen, het gedrag en de patronen van sociale organisatie van gekoloniseerde bevolkingen te veranderen en 'verbeteren', om deze bevolkingen welvarender, productiever en 'ordelijker', in overeenstemming met koloniale verwachtingen, te maken.

'Ethisch kolonialisme' was erop gericht gekoloniseerde bevolkingsgroepen niet alleen te besturen, maar integraal te beheersen onder een stelsel van wetten, bureaucratie, geïnstitutionaliseerde procedures en moderne administratie methodes. Gedreven door het destijds gangbare idee van Europese superioriteit, verschaftte het een nieuw narratief voor het legitimeren van koloniale macht, waarin inheemse volkeren werden afgeschilderd als ongeschikt om zichzelf te besturen en behoeftig aan Europese 'voogdij' voor hun ontwikkeling naar Europese vormen van staatsbestuur en belastingheffing. Deze werden verheven tot de norm waartegen niet-Europese culturen automatisch ontoereikend werden bevonden. 'Modernisering' werd in dit geval gepresenteerd als een beweging van de zogenaamd 'feodale', 'exploitatieve', 'onbeschaafde' en 'despotische' vormen van inheemse pre-koloniale heerschappij naar de verhevenheid van Europese bureaucratie. In deze, zo gezegd betere, bureaucratische staat zou eenieder worden bestuurd, verzorgd, ingeschreven en opgenomen door uniforme inkomstenbelastingen te betalen, en daardoor bijdragen aan de eigen ontwikkeling, die van elkaar en die van de staat.

Het tweede hoofdstuk onderzoekt hoe het koloniaal belastingbeleid veranderde in combinatie met de ideologische, politieke en sociaaleconomische transformaties van het einde van de late 19e eeuw. Vanaf 1878 werd een reeks nieuwe inkomstenbelastingen ingevoerd met als doel Europeanen, zogenaamde 'Vreemde Oosterlingen' en inheemse bevolkingsgroepen aan steeds meer gelijkaardige vormen van belasting te onderwerpen. Tevens was het de bedoeling dat deze belastingen het gebruik van dwangarbeid zouden helpen verminderen en de groeiende belastingdruk zo rechtvaardig mogelijk over de schouders van de gehele koloniale bevolking zouden verdelen. Deze belastingen werden vervolgens langzaamaan samengevoegd en geünificeerd in 1920. Dit werd gezien als het eindpunt

van de zoektocht van de koloniale staat om zoveel mogelijk mensen te incorporeren, collectivieren en te standaardiseren onder een volwaardig administratief belastingstelsel. Veel hogere ambtsdragers zagen hierbij belastingheffing als een instrument om onderworpen bevolkingsgroepen in kaart te brengen en te manipuleren, 'productief' gedrag te stimuleren, de openbare orde te handhaven en een 'beschaafde' belastingbetalende samenleving van bestuurd onderdanen te creëren. Zij meenden daarvoor het juiste belastingstelsel te hebben geschapen in 1920. Voor veel van dit soort Nederlandse ambtenaren ondersteunde de hervorming van het belastingstelsel de verdere ontwikkeling van staat en samenleving in een uniform, geconsolideerd geheel. Daarmee had belastingheffing een voorhoederol in het 'ethisch', 'beschavende' kolonialisme in Indonesië.

Dit was echter vooral de manier waarop het belastingstelsel zich op papier ontwikkelde. In werkelijkheid bleef de bestuurlijke en 'beschavende' impact ervan beperkt, ook al werden belastingen een steeds belangrijker bron voor de staatsinkomsten. In feite waren veel van de, formeel afgeschafte, gedwongen diensten in gebruik gebleven – het gebruik van gedwongen arbeid in de kolonie nam zelfs toe in navolging van de economische en territoriale expansie van de kolonie. Bovendien bleef het belastingstelsel in essentie discriminerend en exploitatief van aard, en werd het gekenmerkt door segregatie, corruptie en ongelijkheid. De belangen van het internationale bedrijfsleven kregen immer voorrang op lokale inheemse belangen. Het belastingstelsel was ongunstig tegenover armere belastingbetalers. Ambities om de welvaart van de bevolking te verhogen en inheemse deelname in het koloniaal politiek-economisch bestel te stimuleren door middel van belastingbetaling, bleven onvervuld. Op veel plekken bleef de aanwezigheid van de staat zelf omstreden en werden belastingen structureel ontweken. In plaats van politiek beleid en ambities waren de lokale context en omstandigheden waarin koloniale ambtenaren optraden cruciaal voor de invoering van nieuw belastingbeleid. Beleid werd daardoor stevast geïnformeerd door deze omstandigheden, en van onderop opgebouwd door deze ambtenaren, in interactie met belastingbetalers en diverse netwerken van inheemse elites en belastingpachters. Deze hadden aandeel in de belastinginkomsten via hun 'collectorslonen', of door misbruik te maken van de macht die zij verkregen hadden door hun cruciale rol tussen staat en samenleving. Koloniale ambtenaren maakten praktische keuzes en participeerden in de gevestigde patrimoniale netwerken die ze in feite moesten veranderen, waarin dienstverlening en tribuut centraal stonden. Op die manier raakte de koloniale staat zelf in toenemende mate vermengd met lokale structuren en praktijken die zij in wezen geacht werd te vervangen. In plaats van een extractief machtsmiddel voor hervorming, bood belastingheffing een platform om de koloniale staat tegen te werken.

Om te ontrafelen hoe belastingheffing werd uitgevoerd, worden in de rest van het proefschrift vijf casestudy's geanalyseerd, elk over een specifieke locatie in Nederlands-Indië, die elk ook een ander stadium van de Nederlandse koloniale expansie in de archipel, en een andere vorm

van maatschappelijke organisatie vertegenwoordigen. Daarbij probeert dit proefschrift in een zo volledig en gedetailleerd mogelijke vergelijkende verkenning te voorzien van de implementatie van belastinghervormingen in verschillende delen van de archipel, waarin de fijne kneepjes van de bestuurspraktijk in Nederlands-Indië worden ontrafeld.

De eerste casestudy (hoofdstuk 3) betreft het eiland Ambon, in de Midden-Molukken, en behandelt hoe de Nederlanders hier in de zeventiende eeuw een systeem van gemonopoliseerde handel en gedwongen productie oplegden. Dit systeem werd grotendeels gecoördineerd in samenwerking met inheemse heersers. Toen in de negentiende eeuw de specerijeneconomie instortte, bleven de Nederlanders op deze heersers vertrouwen, ook al veroorzaakte de economische achteruitgang een uitholling van hun positie en prestige. De transitie naar geldelijke belastingen was uiteindelijk niet succesvol doordat de Nederlanders, in plaats van een rechtvaardig, bureaucratisch en transparant stelsel van bestuur en belastingen in te voeren, bleven vertrouwen op de oude relieken en glorie van een steeds meer achterhaalde en verarmde politieke orde, wat hen op den duur hun greep op de Ambonese bevolking kostte.

De tweede casestudy (hoofdstuk 4) onderzoekt het voortduren van dwangarbeid, en dan met name herendiensten, op Java. Het verkent de Javaanse principes van herverdeling, wederkerigheid en uitwisseling in de driehoeksverhouding tussen land, arbeid en macht die fundamenteel waren voor de diverse koloniale systemen van gedwongen landbouwproductie en diensten die in de negentiende eeuw werden ingesteld. Het hoofdstuk laat zien hoe, net als in Ambon, de transformatie van dwangarbeid en herendiensten naar monetaire belasting werd belemmerd door de voortzetting van hetzelfde soort indirect bestuur die het cultuurstelsel staafden. De staat stelde dat zij koloniale voorschriften van herendiensten en belastingheffing zou verankeren in de veronderstelde lokale *adat* principes door kennis hierover te verzamelen en deze principes te codificeren. Echter, dit bood koloniale ambtenaren de mogelijkheid om, in plaats van kennis hierover te verzamelen en beschrijven, deze te produceren, selecteren en om te zetten in beginselen die in overeenstemming waren met de behoeften van een staat waarvoor herendiensten een onweerstaanbaar goedkope en gemakkelijke vorm van arbeidsvoorziening bleven. Bovendien vertrouwden ambtenaren voor hun informatie op dezelfde lokale elites die belang hadden bij het voortbestaan van herendiensten. Dientengevolge nam het gebruik van herendiensten alleen maar toe, gefaciliteerd door, paradoxaal genoeg, de codificatie van precies die principes die zogenaamd het gebruik ervan hadden moeten verminderden om een einde te maken aan het soort lijfeigenschap en ongelijkheid dat Java volgens veel Nederlanders kenmerkte. Als gevolg hiervan werden belastingen, in plaats van, bovenop belastingen geheven. Doordat zij vanuit de koloniale staat werden voorzien in bureaucratische handhavingsmiddelen en macht waarmee zij mensen konden inschrijven in allerlei herendiensten- en belastingregisters, kregen veel inheemse hoofden alleen maar meer gelegenheid om de arbeidsca-

paciteit van haar eigen bevolking uit te buiten. Veel boeren probeerden te ontsnappen aan de hoge herendiensten- en belastingdruk door 'met de voeten te stemmen' op in opstand te komen, maar de Javanen bleven onevenredig zwaar belast. Verschillende rapporten, geschreven tussen 1900 en 1930 erkenden allemaal dit probleem en drongen aan op vermindering van de herendienstendruk. Desondanks moest Nederland op de Conventie over Gedwongen Arbeid van de Internationale Arbeidsorganisatie in 1930 toegeven dat slechts weinig was bereikt met het verminderen van het aanhoudende gebruik van gedwongen arbeid of verbetering van de voorwaarden waaronder dwangarbeid werd georganiseerd in Indonesië.

De derde casestudy (hoofdstuk 5) bestudeert de impact van specifieke vormen van sociale organisatie op koloniale belastingheffing in West-Sumatra. In de hooglanden van deze regio waren bezitsrechten gemeenschappelijk en erfelijk in vrouwelijke lijn – een concept waartegenover het koffiecultuurstelsel dat in de jaren 1840 in West-Sumatra werd opgelegd onverschillig was, maar dat het moderne koloniale belastingstelsel niet kon omvatten. De Nederlanders worstelden decennialang om evenwicht te vinden tussen dit erfenissysteem en het verwezenlijken van hun ambities om de samenleving te standaardiseren en te herinrichten voor deelname aan het geüniformeerde individuele inkomstenbelastingstelsel. Ze probeerden dezelfde modellen van indirect bestuur te gebruiken als op Java en Ambon, daarbij vertrouwend op de volgens hen gestandaardiseerde patronen van (mannelijk) leiderschap, om mannen individueel te belasten zoals ze gewend waren: als verantwoordelijk voor het inkomen van hun huishoudens. Maar politieke autoriteit en eigendomsrecht waren niet verenigd in West-Sumatra; mannen waren niet het soort familiehoofden dat de Nederlanders graag wilden, met aanspraak op inkomen en bezit. Door individuele inkomstenbelastingen door te drammen en gemeenschappelijk bezit executabel te maken, hoopten de Nederlanders een sociale verschuiving teweeg te brengen richting individuele inkomstenbelasting van mannen. De belastingdruk nam toe, wat bijdroeg aan ontevredenheid onder de bevolking en sociale spanningen die regelmatig culmineerden in opstand en verzet. De heftigste opstand ontstond onmiddellijk na de invoering van inkomstenbelasting voor mannen in 1908. De Nederlanders, niet in staat om de lokale *adat* samenleving op haar eigen manier te begrijpen en te besturen, gaven de schuld van de onvermijdelijke verwerping van hun belastingstelsel door de lokale bevolking aan wat zij zagen als 'radicalisme' en de 'tekortkomingen' van de lokale samenleving. Op deze manier beperkten ze de noodzaak om actie te ondernemen, maar ontkenden ze ook de structurele gebreken die aan hun belastingbeleid ten grondslag lagen.

De vierde casestudy (hoofdstuk 6) bespreekt de Nederlandse invasie en inlijving van Atjeh in Noord-Sumatra. Waar Ambon en Java al in de vroegmoderne tijd kerndomeinen waren geworden van de Nederlandse koloniale overheersing en West-Sumatra wat eerder in de negentiende eeuw was veroverd, werd Atjeh pas na 1870 onderworpen aan Nederlandse heerschappij. Dit hoofdstuk laat zien hoe belastingheffing in Atjeh gepaard

ging met gewelddadige veroveringen en de toe-eigening van bestaande bestuursstructuren en exploitatiestelsel, als een integraal onderdeel van de Nederlandse imperiale expansie. Atjeh kende geen geconsolideerd koninkrijk gebaseerd op rijstbouw en herverdeling van land en arbeid onder een complex aristocratisch systeem of keizer zoals op Java. In plaats daarvan onderhield de Sultan van Atjeh commercieel-politieke banden met, vaak vrij autonome, lokale heersers die aan hem tribuut afdroegen, maar ook hun eigen belangen nastreefden. Desalniettemin probeerden de Nederlanders een soortgelijk regime van herendienstarbeid en directe inkomstenbelastingen als op Java in te voeren. Ze deden dit door deze lokale heersers te bewegen contracten te ondertekenen waarin ze de Nederlandse suprematie erkenden en in naam van de Nederlanders regeerden als 'zelfbestuurders', terwijl ze hun rechten om belastingen en tarieven te heffen aan de staat overdroegen. Op die manier zouden de Atjeeërs in theorie worden onderworpen en ingesloten als een 'genormaliseerde', belastingbetalende bevolkingsgroep, terwijl het belastingstelsel in de praktijk werd uitbesteed aan deze inheemse heersers, die reeds bestaande instellingen gewoon voortzetten en veel van de Nederlandse beloften over fiscale modernisering veronachtzaamden. Het hoofdstuk stelt dat de Nederlanders dit stelsel opzettelijk zo opzetten om de pretentie van een functionerend belastingstelsel in stand te houden maar het gelimiteerde succes ervan toe te rekenen aan de uitvoerende inheemse hoofden.

Met de laatste casestudy (hoofdstuk 7), over het eiland Seram, keert het proefschrift terug in de Midden-Molukken. In de negentiende eeuw onthielden de Nederlanders zich van de kolonisatie van Seram. In tegenstelling tot het nabijgelegen Ambon werd Seram vanwege haar ongunstige geografische en sociale omstandigheden niet geschikt geacht voor economische exploitatie. Echter, het 'beschavingsimperialisme', expansiedrift en bezorgdheid over regionale veiligheid en stabiliteit brachten de Nederlanders er uiteindelijk toch toe het eiland rond 1900 te koloniseren. Seram werd als moeilijk te beheersen terrein beschouwd, bewoond als het werd door autonoom gebleven etnische groepen die in ogen van de Nederlanders compleet 'onbeschaafd' waren vanwege haar nomadische bestaan, niet-monotheïstisch religieuze oriëntatie, haar buiten-statelijke organisatie en het beoefenen van koppensnellen. Volgens koloniale ambtenaren moest zulk soort 'gedrag' wijken voor de koloniale drang naar sociale verbetering, en het eiland werd het onderworpen aan brute verovering en gedwongen diensten en hoofdelijke belastingen. Belastingheffing werd door sommige ambtenaren als een instrument beschouwd om de staat ter plaatse handen en voeten te geven en te vestigen, mensen aan de staat te verbinden, hen te beschermen tegen hun eigen 'gewelddadige neigingen', gevestigde dorpsbewoning en gehoorzaamheid te bevorderen en 'rust en vrede' te creëren. Maar net als in Atjeh gaven de Nederlanders, in plaats van echt te gebruik te maken van diepgewortelde organisatie- en machtspatronen, er de voorkeur aan het gezag over te dragen aan geselecteerde inheemse hoofden die, gekleed in Europese kostuums en bekroond met de juiste

titels en parafernalia, zelfstandig belastingen zouden innen van hun eigen bevolkingen. Dit soort koloniale 'afstandelijkheid' maakte verschillende vormen van ontwijking van en verzet tegen de staat mogelijk, en alleen het gebruik van geweld, precies wat ambtenaren claimden te bestrijden, bleek echt effectief in het scheppen van belastingbetalende onderdanen en het reorganiseren van de gekoloniseerde samenleving.

Tezamen laten deze casestudy's zien dat het Nederlandse koloniale belastingbeleid constant aansloot op inheemse grondbeginselen die ter plaatse werden aangetroffen, en uit werden gewerkt door gebruik van lokale kennis, organisatie en praktijken van de onderworpen bevolkingsgroepen die ze eigenlijk diende te vervangen. Op deze manier werden zowel de cultuurstelsels van de negentiende eeuw als de monetaire belastingstelsels van de twintigste eeuw opgebouwd. De beste instrumenten om interne orde te leren beheersen en de lokale samenleving te besturen, bleken de al bestaande te zijn geweest, waarschijnlijk juist omdat ze lokaal waren en al eeuwenlang de belastingheffing en bestuur arrangeerden. Zodoende, zoals het proefschrift concludeert, werd koloniaal belastingbeleid ontwikkeld in interactie tussen de Nederlandse kolonisator en inheemse samenlevingen. Op papier bleef het daarmee bij een mengeling van lokale realiteiten die werden gecodificeerd in verordeningen, vertaald in de taal van de koloniale bureaucratie, afgestempeld met de vereiste handtekeningen en gepresenteerd als een koloniale uitvinding. Dit kwam, althans gedeeltelijk, voort uit verschillen in ambities, theorieën, ideologieën en prioriteiten binnen en tussen verschillende niveaus van het koloniale overheidsapparaat. Terwijl staatsmannen en beleidsmakers in Den Haag en Batavia de harmonie en eenheid van hun staat probeerden te bewaren, hadden lokale ambtenaren vaak weinig andere keus dan deze 'schrijftafeltheorieën' te compromitteren aan omstandigheden die ze ter plaatse aantroffen. Besturen door dicht bij lokale gebruiken en gewoonterecht te blijven, hielp ook bij het minimaliseren van verzet, en het bestendigen van 'rust en vrede' was essentieel voor het handhaven van de koloniale orde.

Als gevolg hiervan raakte het belastingbeleid alleen maar complexer en inflexibeler, terwijl de doelstellingen omtrent sociale hervorming en 'verbetering' niet werden gehaald. Dit was zeer problematisch, omdat de belofte van hervorming, verbetering en verandering essentieel was voor het Europees zelfbeeld en voor de manieren waarop koloniale ambtenaren hun beleid en aanwezigheid legitimeerden. Dit werd opgelost door er voortdurend te volharden in het idee van inheemse ontoereikendheid om aan de standaarden van 'Europese moderniteit' te voldoen. Door informatie te manipuleren en te selecteren en kennis te produceren die vooral diende om beleid achteraf te legitimeren in plaats van bepaald optreden te stimuleren, sloten koloniale functionarissen hun ogen voor de structurele problemen die kenmerkend waren voor koloniaal bestuur en belastingheffing. Op deze manier ontkenden ze de noodzaak van meer structurele hervormingen en deden ze alsof ze een bureaucratische, rechtvaardige en transparante belastingstaat invoerden.

Soortgelijke ontwikkelingen, zo blijkt uit recente literatuur, vonden ook plaats in gekoloniseerde gebieden elders. Dit helpt ons de relaties tussen kolonisator en gekoloniseerden te herzien. Terwijl de kolonisator bepaalde welk belastingbeleid er werd gevoerd, hadden de gekoloniseerden een belangrijke rol in de manier waarop deze in de praktijk werden uitgevoerd, en daarmee hoe moeilijk het was om het koloniale rijk te besturen. Door lokale structuren van bestuur, sociale organisatie en belastingheffing te verzamelen, importeren en internaliseren, raakten de regelingen, wetten en verordeningen van de koloniale staten ermee doordrongen. En door gebruik te maken van de instellingen, patronen en structuren die koloniale ambtenaren beweerden te vervangen of te hervormen, erkenden ze impliciet de pragmatische waarde en macht ervan.

In het algemeen waren belastingheffers nooit onbeperkt in hun macht; belastingen werden historisch gezien altijd bepaald door middel van onderhandeling en interactie tussen diegenen die hieven en diegenen die betaalden. Daarom spoort dit proefschrift aan tot het accepteren en erkennen van het vermogen (*agency*) van gekoloniseerden in het ombuigen van de macht van de koloniale staat. Dit helpt ons om verder te kijken dan de nauwe kaders van Europese moderniteit om tot een beter begrip te komen van hoe koloniaal bestuur feitelijk werkte.

Ringkasan (Summary in Indonesian)

Janji, Kepura-puraan dan Pragmatisme: Pemerintahan dan Perpajakan di Indonesia masa Kolonial, 1870-1940

Disertasi ini menginvestigasi perkembangan yang panjang dan kompleks tentang suatu sistem pajak modern negara kolonial Belanda di Indonesia, atau Hindia Belanda, antara tahun 1870 dan 1940. Disertasi ini mendiskusikan ambisi pemerintah kolonial untuk mendirikan sebuah sistem perpajakan yang bersatu, terpusat dan birokratis, dimana para subyek pajak membayar pajaknya secara adil, setara dan sesuai dengan kapasitas mereka. Disertasi ini menunjukkan bahwa perpajakan digunakan sebagai instrumen dimana para pejabat menangani pertanyaan-pertanyaan inti mengenai hubungan antara negara dan subyeknya, dan negosiasi antara subyek pemerintahan dengan pemerintahnya. Oleh karena itu, disertasi ini berfungsi sebagai lensa untuk mempelajari pemerintahan kolonial.

Disertasi ini memulai dengan menggarisbawahi bagaimana pada tahun 1920, setelah hampir 50 tahun reformasi fiskal, pemerintah kolonial Belanda mencoba menyelesaikan masalah pemisahan fiskal di negara jajahan mereka di Indonesia, yang tadinya berdasarkan etnis, sosio-legal dan regional dengan memberlakukan sistem pajak pendapatan terpadu. Namun demikian, administrasi kolonial terlihat tidak siap untuk menjalankan keterpaduan tersebut, dan sistem pajak terbukti sulit untuk dipertahankan dan terus-menerus digagalkan oleh banyak masalah-masalah praktis. Untuk mengerti mengapa hal tersebut terjadi, disertasi ini melihat tidak hanya pada kebijakan-kebijakan kolonial, tetapi juga pada interaksi antara pejabat-pejabat kolonial dan masyarakat lokal. Dengan membandingkan implementasi reformasi pajak di lima wilayah (Ambon, Jawa, Sumatera Barat, Aceh dan Seram), disertasi ini memberi pengertian mengenai perkembangan lokal dan pelaksanaan perpajakan. Karena itu, disertasi ini menyediakan analisis kritis mengenai pemerintahan kolonial dan hubungan-hubungan intrik antara pejabat-pejabat kolonial, para perantara dan para subyek. Disertasi ini menganalisa ideologi dan kebijakan kolonial dan membandingkannya dengan praktek-praktek administratif oleh pejabat-pejabat lokal di lapangan, untuk mengungkapkan apa tujuan pejabat tinggi kolonial dan bagaimana dan mengapa hal tersebut berbeda dengan praktek pemerintahan yang dialami para pejabat lokal di lapangan.

Bab pertama menginvestigasi apa yang memotivasi penjajahan oleh Belanda dengan latar belakang konstruksi dan ekspansi negara kolonial antara 1815 dan 1940. Dijelaskan bagaimana di abad ke-19 Belanda memonopoli produksi dan keuntungan agrikultur didalam kerangka kerja yang disebut sebagai 'sistem budidaya', dimana populasi petani harus menundukkan diri pada kerja paksa selain dari membayar pajak, dan dikelola oleh sekelompok kelas penguasa tidak langsung yang semi-independen dan berpartisipasi dalam keuntungan dari penjajahan. Kerja paksa sangat

penting secara ekonomi dan dilegitimasi dengan cara menyampai-kannya sebagai alat pendisiplinan untuk mendapatkan etika kerja dan kesejahteraan yang lebih besar, walaupun hal tersebut eksploitatif dan berbahaya. Kebijakan kerja paksa, pada faktanya, sering berakar pada prinsip adat lokal mengenai ekstraksi dan redistribusi tenaga kerja. Hal ini tidak sesuai dengan prinsip perpajakan modern yang dibayangkan oleh pejabat-pejabat kolonial di akhir abad ke-19. Selain itu, monopolisasi produksi dan perdagangan berkonflik dengan kepentingan para politisi liberal dan pengusaha swasta. Dari tahun 1870, sistem kerja paksa ini secara perlahan-lahan di dekonstruksi. Negara kolonial dibuka untuk modal dan pengusaha swasta. Perkembangan ini dibarengi dengan meningkatnya kekhawatiran yang 'etis' mengenai kesejahteraan orang pribumi, menanamkan model 'peradaban imperialisme' yang baru. Hal ini memaksakan *governmental rationality* dalam kebijakan kolonial, yang bertujuan untuk mengubah dan 'memperbaiki' standar, perilaku, dan pola-pola organisasi sosial para subyek jajahan, untuk membuat mereka lebih kaya, lebih produktif dan lebih 'teratur', sesuai dengan ekspektasi pemerintah Belanda.

'Kolonialisme Etis' bertujuan tidak hanya untuk mengontrol tetapi juga secara integral menjajah sebuah populasi dibawah sebuah birokrasi hukum, prosedur yang terinstitusional, dan teknik-teknik administrasi yang modern. Didorong oleh ide-ide kontemporer mengenai superioritas Eropa, 'Kolonialisme Etis' memberikan narasi baru untuk melegitimasi kekuasaan kolonial, dimana orang-orang pribumi digambarkan sebagai tidak mampu mengatur diri mereka sendiri dan membutuhkan arahan untuk mencapai *statecraft* dan perpajakan modern yang layak dan ke-Eropa-an. Standar-standar dan kebudayaan-kebudayaan yang non-Eropa secara otomatis dianggap tidak memadai. 'Modernisasi' dalam hal ini dipresentasikan sebagai gerakan melawan bentuk-bentuk adat pribumi yang dianggap feodal, eksploitatif, tidak beradab dan lalim, dan untuk merubahnya menjadi seperti contoh birokrasi Eropa yang lebih tinggi. Didalam negara yang dianggap birokratis ini, semua orang akan dikelola, dirawat, didatangkan dan diikat kepada negara dengan cara membayar pajak pendapatan terpadu, yang karenanya mereka ikut berkontribusi kepada perkembangan diri mereka sendiri, satu sama lain, dan negara. Rasionalitas dan teknik-teknik pemerintahan menjadi vital untuk perkembangan dan keabsahan kebijakan-kebijakan baru di akhir abad ke-19, termasuk perpajakan moneter.

Bab kedua mengeksplorasi bagaimana kebijakan pajak kolonial berubah berbarengan dengan transformasi ideologi, politik dan sosio-ekonomi di akhir tahun 1800-an. Sejak tahun 1878, diperkenalkan serangkaian pajak pendapatan baru yang semakin merata terhadap seluruh populasi Eropa, Timur Asing dan pribumi. Serangkaian aturan perpajakan baru tersebut seharusnya mengurangi penggunaan tenaga kerja paksa dan memperluas dan mendistribusikan kembali beban fiskal se-adil mungkin kepada seluruh populasi koloni. Pajak pendapatan tersebut kemudian digabung dan sepe-nuhnya disatukan pada tahun 1920. Ini dilihat sebagai titik akhir usaha

negara kolonial dalam menggabungkan dan menstandarisasi sebanyak mungkin orang dalam sebuah sistem administrasi pajak terpadu. Banyak pejabat tinggi melihat perpajakan sebagai alat untuk memetakan dan mentransformasi populasi jajahan, menstimulasi perilaku produktif, memelihara ketertiban umum, meningkatkan ekuitas fiskal dan membentuk sebuah masyarakat pembayar pajak yang 'beradab'. Mereka mengira telah memberlakukan sebuah sistem pajak yang sesuai dengan itu di tahun 1920. Di benak mereka, reformasi sistem perpajakan menentukan perkembangan negara dan masyarakat yang terkonsolidasi dalam satu negara kolonial. Singkatnya, perpajakan di Indonesia di masa kolonial berada di garis depan pemikiran kolonialisme yang 'beretika' dan 'beradab'.

Tetapi, hal ini cuma berlaku di atas kertas. Kenyataannya, walaupun perpajakan menjadi sumber pendapatan negara yang penting, pengaruhnya terhadap pemerintahan tetap terbatas. Banyak dari layanan tenaga kerja (paksa) yang telah dihapus secara formal tetapi digunakan. Secara keseluruhan, penggunaan tenaga kerja paksa di koloni justru meningkat, mengikuti ekspansi koloni secara ekonomi dan territorial. Selebihnya, sistem perpajakan tetap bersifat diskriminatif dan eksploitatif, dan dikarakterisasikan oleh segregasi, korupsi dan ketidakadilan. Kepentingan-kepentingan korporatisme internasional terus mengesampingkan kepentingan-kepentingan pribumi. Sistem perpajakan tetap merugikan para pembayar pajak kecil. Ambisi untuk meningkatkan kesejahteraan dan menstimulasi partisipasi pribumi dalam politik ekonomi kolonial melalui perpajakan tidak terpenuhi. Di banyak tempat, kehadiran negara tetap disangkal dan pembayaran pajak dihindari secara struktural. Kebijakan yang dihasilkan berasal dari kondisi tersebut, dan dibangun dari bawah ke atas dalam interaksi antara pejabat kolonial dan pembayar pajak melalui jaringan sosial para elit pribumi dan penyewa pajak. Mereka berpartisipasi dalam pendapatan pajak dan menikmati 'gaji kolektor' atau dengan me(-nyalah)gunakan kuasa yang diperolehnya dari peran sebagai perantara negara dan masyarakat. Para pejabat kolonial membuat keputusan pragmatis dan berpartisipasi dalam membentuk jaringan masyarakat patrimonial berdasar pada layanan dan upeti yang semestinya mereka ubah. Dengan cara tersebut, negara kolonial sendirinya menjadi tercampur dengan struktur dan praktek local yang semestinya digantinya. Bukannya sebagai kekuatan untuk ekstraksi dan reformasi, perpajakan menyediakan arena untuk beradu dengan negara kolonial.

Untuk mengungkapkan bagaimana perpajakan dikerjakan, lima studi kasus dianalisis dalam disertasi ini, yang masing-masing mencakup lokasi tertentu di Hindia Belanda, dan masing-masing juga mewakili tahap dan bentuk lain ekspansi kolonial Belanda di nusantara dan organisasi kemasyarakatan. Dengan demikian, disertasi ini berupaya untuk memberikan eksplorasi komparatif yang selengkap dan sedetail mungkin mengenai implementasi reformasi perpajakan di berbagai wilayah nusantara, dengan mengurai seluk-beluk praktik pemerintahan negara kolonial Belanda.

Studi kasus pertama (Bab 3) mengenai pulau Ambon, di Maluku

Tengah, dan membahas bagaimana pada abad ketujuh belas Belanda memberlakukan sistem perdagangan monopoli dan produksi rempah-rempah secara paksa di pulau ini. Sistem ini sebagian besar dikoordinasikan bekerja sama dengan penguasa adat. Ketika ekonomi rempah-rempah runtuh pada abad kesembilan belas, Belanda tetap mengandalkan para penguasa ini, meskipun kemerosotan ekonomi tersebut menyebabkan terkinisnya posisi dan gengsi mereka. Transisi menuju pajak moneter per-kepala tidak berhasil, karena, alih-alih memaksakan sistem pemerintahan dan pemungutan pajak yang adil, birokratis dan transparan, Belanda terus mengandalkan peninggalan masa lalu dan kejayaan tatanan politik yang semakin usang dan miskin, yang merugikan cengkeraman mereka terhadap penduduk Ambon dalam jangka panjang.

Studi kasus kedua (Bab 4) menyelidiki persistensi kerja paksa, dan khususnya layanan *corvée* di Jawa. Bab ini mengeksplorasi prinsip-prinsip Jawa tentang redistribusi, timbal balik dan pertukaran dalam hubungan segitiga antara tanah, tenaga kerja dan kekuasaan yang fundamental bagi berbagai sistem kolonial dari produksi dan layanan pertanian yang dipaksakan yang diberlakukan pada abad kesembilan belas. Bab ini mengungkapkan bagaimana, seperti di Ambon, transformasi kerja paksa dan layanan menjadi pajak moneter terhalang oleh kelanjutan jenis aturan tidak langsung yang sama yang menopang sistem budidaya. Negara berjanji untuk mengakarkan peraturan kolonial tentang *corvée* dan perpajakan dalam prinsip-prinsip adat yang dianggap lokal dengan mengumpulkan pengetahuan dan mengkodifikasi prinsip-prinsip ini. Namun, dengan demikian, hal itu memberi para pejabat kolonial kemungkinan untuk, daripada mengumpulkan dan menjelaskan, memproduksi, memilih dan mengubah pengetahuan tentang prinsip-prinsip agar sesuai dengan kebutuhan negara di mana *corvée* tetap menjadi bentuk penawaran tenaga kerja yang murah dan nyaman. Selain itu, untuk mengumpulkan informasi, pejabat kolonial mengandalkan elit lokal yang sering berkepentingan untuk kelanjutan *corvée*. Akibatnya, penggunaan *corvée* hanya meningkat, difasilitasi oleh, secara paradoks, kodifikasi prinsip-prinsip yang tepat yang seharusnya mengurangi penggunaannya untuk mengakhiri jenis perbudakan dan ketidaksetaraan yang banyak dicirikan Belanda mengenai Jawa. Akibatnya, tambahan pajak dipungut alih-alih layanan *corvée*. Dengan alat penegakan birokrasi negara kolonial dan kekuasaan untuk memasukkan lebih banyak orang ke dalam semua jenis *corvée* dan daftar pajak, banyak kepala adat mendapat akses yang lebih besar untuk mengeksploitasi kapasitas tenaga kerja rakyat mereka. Banyak petani, yang cukup sering berhasil, mencoba melepaskan diri dari beban pajak dan layanan yang tinggi, dengan '*voting with their feet*' atau memberontak, tetapi orang Jawa tetap dikenakan pajak pada tingkat yang sangat berat secara tidak proporsional. Laporan yang ditulis antara tahun 1900 dan 1930, semuanya mengakui masalah ini dan mendesak untuk mengurangi beban *corvée*, namun pada Konvensi Kerja Paksa Organisasi Buruh Internasional yang diadakan pada tahun 1930, Belanda dipaksa untuk mengakui bahwa sedikit yang telah dicapai dalam

mengurangi kerja paksa atau memperbaiki kondisi penyelenggaraannya di seluruh Indonesia.

Studi kasus ketiga (Bab 5) mempelajari dampak dari bentuk-bentuk khusus organisasi sosial pada perpajakan kolonial di Sumatera Barat. Di dataran tinggi wilayah ini, hak milik dimiliki secara komunal dan diwarisi dalam garis perempuan – sebuah konsep yang diterapkan sistem penanaman kopi paksa di Sumatera Barat pada tahun 1840-an, tetapi sistem pajak kolonial modern tidak dapat memahaminya. Belanda berjuang selama beberapa dekade untuk menyeimbangkan melengkapi sistem warisan perempuan dengan mewujudkan ambisi mereka untuk membakukan dan mendesain ulang masyarakat untuk berpartisipasi dalam sistem terpadu pajak penghasilan individu. Mereka mencoba menggunakan model pemerintahan tidak langsung yang sama seperti di Jawa dan Ambon, dengan mengandalkan pola kepemimpinan (laki-laki) yang mereka anggap standar, untuk mengenakan pajak kepada laki-laki sebagaimana biasanya mereka bertanggung jawab atas pendapatan rumah tangga mereka. Tetapi kekuasaan politik dan hak atas properti tidak disatukan di Sumatera Barat; laki-laki bukanlah kepala keluarga yang sama, memiliki klaim dan wewenang atas pendapatan dan harta benda, seperti yang diinginkan Belanda. Dengan memberlakukan pengenaan pajak penghasilan perorangan dan membuat properti yang dimiliki secara komunal dapat dieksekusi, Belanda berharap dapat mendorong pergeseran sosial menuju pajak penghasilan perorangan melalui laki-laki. Beban pajak meningkat, menambah ketidakpuasan rakyat dan ketegangan sosial yang berpuncak pada pemberontakan dan perlawanan reguler, yang terberat terjadi segera setelah pengenaan pajak penghasilan pribadi untuk laki-laki pada tahun 1908. Belanda, secara struktural tidak dapat memahami dan mengendalikan masyarakat adat setempat pada istilahnya sendiri, menyalahkan penolakan tak terelakkan atas sistem perpajakan mereka oleh Minangkabau pada ‘radikalisme’ dan ‘kekurangan’ masyarakat. Dengan cara ini, mereka membatasi kebutuhan untuk mengambil tindakan, tetapi juga menyangkal cacat struktural yang mendasari kebijakan pajak mereka.

Studi kasus keempat (Bab 6) membahas invasi Belanda dan penggabungan Aceh di Sumatera Utara. Sementara Ambon dan Jawa pada saat itu telah menjadi domain inti pendudukan kolonial Belanda di era modern awal dan Sumatera Barat ditaklukkan lebih awal pada abad ke-19, Aceh baru dikuasai Belanda setelah tahun 1870. Bab ini menunjukkan bagaimana pengenaan pajak di Aceh berjalan seiring dengan penaklukan yang kejam dan perampasan struktur pemerintahan dan sistem eksploitasi yang ada, sebagai bagian integral dari ekspansi imperialisme. Di Aceh, tidak pernah ada konsolidasi kerajaan berdasarkan penanaman padi dan redistribusi tanah dan tenaga kerja di bawah sistem aristokrat atau kaisar yang rumit seperti di Jawa. Sebaliknya, Sultan Aceh mempertahankan hubungan komersial-politik seringkali dengan penguasa lokal yang agak otonom yang membayar upeti tetapi juga mengejar kepentingan mereka sendiri. Meskipun demikian, Belanda berusaha menerapkan rezim pajak tenaga

kerja dan pendapatan langsung yang serupa seperti di Jawa. Mereka melakukannya dengan mengajak para penguasa lokal ini untuk menandatangani kontrak yang mengakui supremasi Belanda dan memerintah atas nama Belanda sebagai 'gubernur sendiri', sambil menyerahkan bea dan tarif kepada negara kolonial. Dengan cara itu, secara teori orang Aceh menjadi sasaran dan termasuk sebagai penduduk yang 'dinormalisasi', membayar pajak, sementara pada kenyataannya sistem pajak secara praktis diserahkan kepada para penguasa pribumi yang hanya melanjutkan pengaturan yang sudah digunakan, mengabaikan banyak janji Belanda untuk fiskal yang modern. Bab ini menyatakan bahwa Belanda sengaja merancang skema ini dengan cara ini untuk menjaga agar sistem pajak tetap berpura-pura berfungsi sementara menyalahkan keterbatasannya pada para kepala suku asli yang melaksanakannya.

Dengan studi kasus terakhir (Bab 7) tentang Pulau Seram, disertasi tiba kembali di Maluku Tengah. Selama abad kesembilan belas, Belanda tidak menjajah Seram. Berlawanan dengan Ambon yang berdekatan, Seram dianggap tidak cocok untuk eksploitasi ekonomi karena keadaan geografis dan sosialnya. Namun, 'imperialisme peradaban', dorongan untuk ekspansi dan kekhawatiran tentang keamanan dan stabilitas di wilayah tersebut akhirnya mendorong Belanda untuk menjajah pulau itu sekitar tahun 1900. Seram dianggap medan yang sulit untuk dikendalikan, karena dihuni oleh berbagai kelompok etnis yang mempertahankan kemerdekaan mereka dan di mata Belanda sama sekali 'tidak beradab' karena kehidupan mereka yang berpindah-pindah, orientasi agama non-monoteistik, organisasi dalam entitas non-negara dan praktik-praktek buru kepala. Dalam pola pikir pejabat kolonial, 'perilaku' semacam ini harus tunduk pada dorongan kolonial untuk perbaikan sosial, dan pulau itu menjadi sasaran penaklukan brutal dan pengenaan layanan tenaga kerja dan pajak per-kepala. Perpajakan dianggap sebagai alat oleh beberapa pejabat untuk melengkapi dan menegakkan negara di lapangan, menghubungkan orang dengan negara, melindungi mereka dari 'kecenderungan kekerasan' mereka sendiri, mempromosikan penduduk desa yang menetap dan kepatuhan kepada pejabat kolonial dan membangun perdamaian dan ketenangan. Tetapi seperti halnya di Aceh, alih-alih benar-benar bekerja melalui pola organisasi dan kekuasaan yang sudah mengakar, Belanda lebih memilih untuk menyerahkan kewenangan kepada kepala adat terpilih yang, mengenakan pakaian Eropa dan dianugerahi gelar dan perlengkapan yang sesuai, secara mandiri mengumpulkan pajak dari populasi mereka sendiri. 'Kebodohan' kolonial ini memungkinkan untuk berbagai bentuk penghindaran dan perlawanan negara, dan hanya penggunaan kekerasan, persis seperti yang diklaim oleh para pejabat untuk dikurangi, tampak benar-benar efektif dalam menghasilkan subjek pembayar pajak dan menata kembali masyarakat terjajah.

Bersama-sama, studi kasus ini menunjukkan bahwa kebijakan pajak kolonial Belanda selalu memangsa prinsip-prinsip adat yang ditemukan di tempat, dan dikerjakan dengan menggunakan pengetahuan, organisasi,

dan praktik lokal dari populasi sasaran yang seharusnya mereka gantikan. Beginilah cara kedua sistem budidaya abad kesembilan belas dan sistem pajak moneter abad kedua puluh dibangun. Alat terbaik untuk belajar mengontrol tatanan internal dan mengatur masyarakat lokal tampaknya sudah ada, mungkin justru karena mereka lokal dan telah mengatur perpajakan dan pemerintahan selama berabad-abad. Dengan demikian, sebagai kesimpulan disertasi, kebijakan perpajakan dikembangkan dalam interaksi antara penjajah Belanda dan masyarakat adat. Di atas kertas itu berakhir sebagai campuran realitas lokal yang dikodifikasi ke dalam peraturan, diterjemahkan ke dalam bahasa birokrasi kolonial, dicap dengan tanda tangan yang diperlukan dan disajikan sebagai hasil penemuan kolonial. Hal ini, setidaknya sebagian, melahirkan perbedaan ambisi, teori, ideologi, dan prioritas di dalam dan di antara berbagai tingkatan aparat pemerintah kolonial. Sedangkan di Den Haag dan Batavia, negarawan dan pembuat kebijakan berusaha untuk menjaga keharmonisan dan persatuan negara mereka, pejabat lokal sering kali tidak punya banyak pilihan selain mengkompromikan 'teori meja tulis' ini dengan kondisi yang mereka hadapi di lapangan. Memutuskan dengan tetap dekat dengan praktik lokal dan hukum adat juga membantu meminimalkan oposisi, dan melanjutkan 'perdamaian dan ketenangan' sangat penting untuk menjaga ketertiban kolonial.

Akibatnya, kebijakan perpajakan menjadi semakin kompleks dan tidak fleksibel, sementara tujuan reformasi sosial dan 'perbaikan' tidak tercapai. Ini sangat problematis, karena janji reformasi, perbaikan, dan perubahan penting bagi citra diri Eropa dan cara pejabat kolonial melegitimasi kebijakan dan kehadiran mereka. Ini diselesaikan dengan terus-menerus bersikeras pada ketidakcukupan masyarakat adat untuk mematuhi standar 'modernitas Eropa.' Dengan memanipulasi, memilih dan menampi arus informasi, pejabat kolonial menutup mata mereka terhadap masalah struktural yang menjadi ciri pemerintahan kolonial dan perpajakan. Dengan cara ini, mereka menolak perlunya reformasi yang lebih struktural, dan berpura-pura menjalankan negara perpajakan yang birokratis, adil dan transparan.

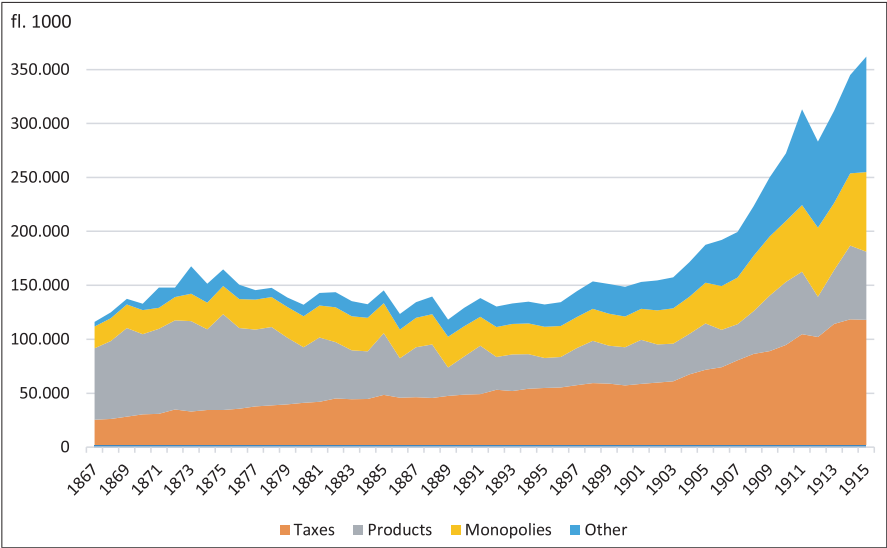
Perkembangan serupa, seperti yang ditunjukkan dalam literatur juga terjadi di ruang-ruang terjajah di tempat lain. Ini membantu kita dalam meninjau hubungan antara penjajah dan yang terjajah. Penjajah menentukan kebijakan pajak apa yang diterapkan, sedangkan yang terjajah memiliki peran penting dalam bagaimana hal ini diterapkan dalam praktiknya, dan karenanya betapa sulitnya mengelola kerajaan kolonial. Ketika negara-negara kolonial mengakumulasi, mengimpor dan menginternalisasi struktur pemerintahan lokal, organisasi sosial dan perpajakan, skema, undang-undang dan peraturannya diserap dengannya. Dan dengan menggunakan institusi, pola dan struktur yang diklaim oleh pejabat kolonial untuk diganti atau direformasi, mereka secara implisit mengakui nilai dan kekuatan dari semua ini.

Secara umum, entitas pemungut pajak tidak pernah tidak terbatas dalam kekuasaan mereka, karena pajak secara historis selalu diputuskan

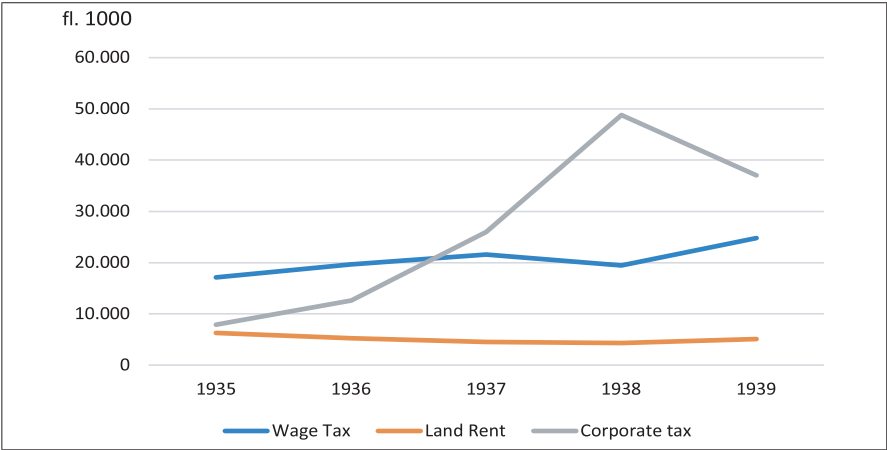
melalui negosiasi dan interaksi antara mereka yang memungut dan mereka yang membayarnya. Oleh karena itu, disertasi ini menghimbau untuk menerima dan mengakui hak pilihan (*agency*) orang-orang yang terjajah dalam membengkokkan kekuasaan negara kolonial. Ini membantu kita untuk melihat melampaui kerangka sempit modernitas Eropa untuk mendapatkan pemahaman yang lebih dekat tentang bagaimana sebenarnya pemerintahan kolonial bekerja.

Appendices

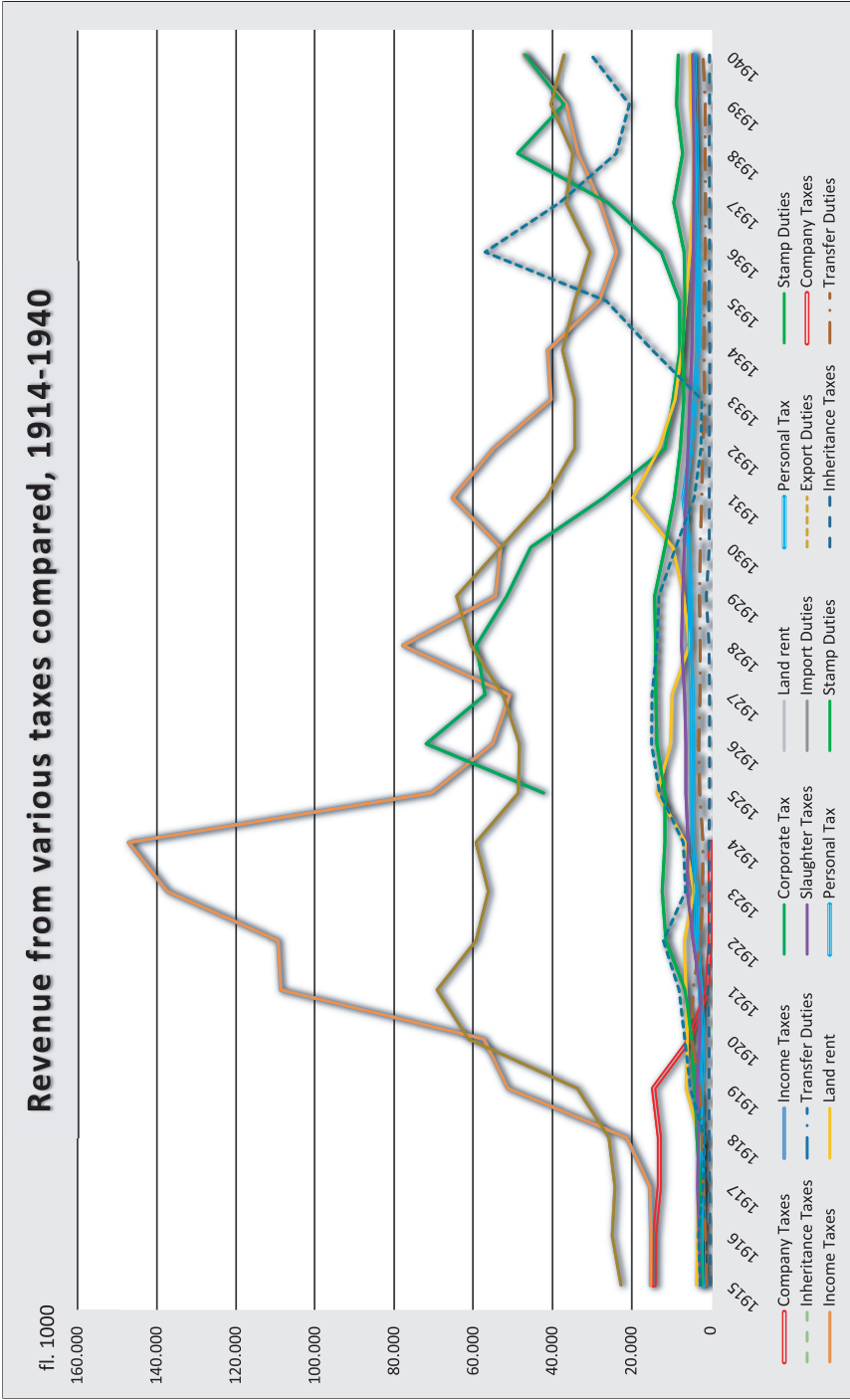
APPENDIX 1. COMPOSITION OF GOVERNMENT REVENUE IN THE DUTCH EAST INDIES IN FL. 1000, 1867-1915.¹



APPENDIX 2. REVENUE FROM THE WAGE TAX, LAND RENT AND CORPORATE TAX COMPARED, 1935-1939 IN FL. 1000, 1867-1915.²



1 Van Zanden (et al.), "Government revenue in the Netherlands East Indies 1848-1940" (Dataset, Amsterdam: IISH, 2003).
2 ibid.



APPENDIX 4 TYPES OF DIRECT TAXATION LEVIED ACROSS THE 'OUTER ISLANDS' AROUND 1915.³

<i>Province</i>	<i>Type of Taxation</i>	<i>Ordinance</i>	<i>Tax rate</i>	<i>Minimum Assessment</i>	<i>Number of Taxable Persons</i>	<i>Total Assessment (in fl.)</i>	<i>Average Assessment (in fl.)</i>	
Aceh	Directly Governed	1907 n183 1907 n184	1.5-4.5% 2%	0.72 -	11,011 88,426	30,050.61 66,670.04	2.73 0.75	1.43
	Self-governing territories	Stbl. 1907 n184	2%	-	481,287	259,317.33	0.54	
West Sumatra		1908 n93	2%	0.72	1,295,581	1,146,575.69	0.885	
Tapanuli		1908 n93	2%	0.72	549,110	271,722.35	0.49	
East Sumatra		1907 n183 1909 n21	1.5-4.5%	0.72	252,409	1,097,983.475	4.35	
	Self-governing territories	Self.-gov. regulation ⁴			380,000	282,867.		
Riau	Directly Governed	1907 n183	1.5-4.5%	0.72	22,394	29,604	1.32	
	Self-governing territories	Self.-gov. regulation	4% Max. f.5.60	2 4.20	55,444 1,017	46,947.32 1,884	0.845 0.122	0.86
Jambi	Company Tax	Stbl. 1908 n69/ 148	2%	-	208,797	204,115.63	0.97	
Palembang	Company Tax (Palemb. City)	Stbl. 1877 n282 / 1899 n23	2%	1	61,340	64,395.48	1.05	2.22
	Head Tax (outside Palembang. city)	Stbl. 1877 n197	2%	1	9,108	6742.10	0.74	

³ Source: Roest, "Vergelijkend Overzicht van de Buitenbezittingen."⁴ Following the guidelines of Stbl. 1904 n183.

<i>Province</i>	<i>Type of Taxation</i>	<i>Ordinance</i>	<i>Tax rate</i>	<i>Minimum Assessment</i>	<i>Number of Taxable Persons</i>	<i>Total Assessment (in fl.)</i>	<i>Average Assessment (in fl.)</i>	
Bengkulu	Head Tax	Stbl. 1877 n197 Stbl. 1893 n56	6%	-	35,498	77,944.50	2.19	1.41
			2% (fl. 1-100)	1	178,394	223,868.50	1.25	
Lampung	Head Tax	Stbl. 1877 n167	2%	2	164,371	263,510.45	1.62	
Biliton	Head Tax	Stbl. 1879 n337	2%	2	37,106	31,314.52	0.845	
West Borneo	Head Tax	Stbl. 1895 n295	2%	1	47,344	29,780.09	0.63	0.63
	Company Tax	Stbl. 1907 n183	1.5-4.5%	0.72	651	2,942.75	4.52	
	Company tax for 'Malays'	Self-gov. regulation.	5% (on coconut profits) 3-4% (other profits)	2	229,858	281,610.54	1.225	1.09
South and East Borneo	Hasil / Company Tax for Dayak		2%	1-2	177,856	161,684.83	0.91	
	'Puluhan' (<i>oertienings-belaasting</i>)	Stnl. 1878 n300	10% of rice yield	-		302,368.21		1.17
	Head Tax	Stbl. 1878 n301	2%	1	668,843	398,428.15	1.05	
Self-governing territories	Company Tax	Stbl. 1907 n183	1.5-4.5%	0.72	17,165	98,615.54	5.74	
	Head Tax	Self-gov. regulation. ⁵	2%	2	115,473.74	128,070	0.90	
	Puluhan	Self-gov. regulation. ⁶	10% of rice yield	-	11,027	18,018.65	1.63	0.96
Kutai								

5 Following Stbl. 1878 n301.

6 Following Stbl. 1878 n300.

<i>Province</i>	<i>Type of Taxation</i>	<i>Ordinance</i>	<i>Tax rate</i>	<i>Minimum Assessment</i>	<i>Number of Taxable Persons</i>	<i>Total Assessment (in fl.)</i>	<i>Average Assessment (in fl.)</i>		
Menado (Minahasa) Gorontalo Menado	Head Tax	Stbl. 1897 n13 Stbl. 1889 n96 Stbl. 1907 n183	2% fl. 5 p.p. 1.5-4.5%	6.50 - 0.72	193,328 115,751 4,964	242,457.29 115,215.50 12,197.53	1.26	0.99	1.185
							2.46		
							1.53		
Ternate	Income Tax	Self-gov. regulation.	4%	2.3-5	367,253	561,250.95			
	Head Tax	Stbl. 1894 n16	2% (fl. 1-25)	1	12,000	13,887	1.16		
Ambon	Company Tax	Self-gov. regulation	4%	4	145,095	19,142	1.32		
	Head Tax	Stbl. 1891 n45/ Stbl. 1912 n100	fl. 1-25 2%	1	135,016	213,675.98	1.58		
	Company Tax	Self-gov. regulation	4%	4	20,636	23,584	1.14		
	Company Tax	Stbl. 1909 n120/ 1907 n183	-	-	164,954	57,903.32	0.35		
Bali and Lombok ⁷	Tegal and Garden tax	Stbl. 1891 n117 /	-	-	13,537	22420.26	1.6		0.93
		Stbl. 1891 n160	1.5-4.5%	0.72-1	168,125	142,690.74	0.84		

7 The tax regime on Bali was much more diversified than elsewhere as officials attempted to follow the variety in lands and irrigation systems and techniques as used by the various Balinese kingdoms before colonization.

Province	Type of Taxation	Ordinance	Tax rate	Minimum Assessment	Number of Taxable Persons	Total Assessment (in fl.)	Average Assessment (in fl.)
Bali and Lombok	Tigasana ⁸	Stbl. 1904 n276	Divided in classes	-	618,180	527,838.45	0.85
	Upeti ⁹	Stbl. 1910 n256	"	-	325,077	76,437.11	0.23
	Sawah Tax ¹⁰	Stbl. 1891 n97	"	-	62,746	186,322.23	2.96
	Land rent	Stbl. 1895 n181	"	-	100,437	160,598.96	1.59
	Tigasana / Upeti	Stbl. 1910 n256	"	-	273,815	211,368.27	0.77
Timor	Head Tax	Stbl. 1891 n45 / 1912n186	"	1	30,000	12,510.50	0.42
	Company Tax	Self-gov. regulation	4%	2	936,357	922,604.46	0.99

8 Levied from *sawah*.

9 Levied from *tegal* and gardens; also including *upeti* levied from coconut and coffee plantations.

10 On "artificially irrigated *sawah*."

**APPENDIX 5 NAGARI POPULATION, CORVÉE LABOURERS AND PROPOSED
ACCORDANT SALARIES IN AMBON, 1903**

<i>Nagari</i>	<i>Number of inhabitants</i>	<i>Number of 'kwarto-dienstplichtigen'*</i>	<i>Proposed Chiefly Salaries in guilders</i>	
<i>(See map 3.3)</i>		<i>* corvée labourers</i>	<i>Per month</i>	<i>Per year</i>
Allang	1528	232	100	1200
Nusaniwe	153	39		
Amahusu	482	101	50	600
Asilulu	1082	215	75	900
Batu Merah	307	35	50	600
<i>Cesih[?]</i>	701	-	50	600
Ema	657	80	50	600
Hakurila	87	8	50	600
Halong	83	12	50	600
Hatalae	863	44	50	600
Hative Besar	683	90	75	900
Tawiri	281	54		
Hative Kecil	75	14	50	600
Hatu	414	69	50	600
Hila	780	144	50	600
Hitu Lama	1166	198	75	900
Hitu Mesing	444	48	50	600
Hutumuri	1270	164	75	900
Kaitetu	238	42	50	600
Kilang	589	62	50	600
Laha	330	60	50	600
Larike	672	48	50	600
Latuhalat	943	208	75	900
Seilale (Mardika)	147	15		
Leahari	121	11	50	600
Liang	1440	4	75	900
Liliboi	710	120	50	600
<i>Limah[?]</i>	741	125	50	600
Mamala	823	181	50	600
Morela	829	48	50	600
Naku	256	20	50	600
Paso	213	30	50	600
Rumah Tiga	68	12	50	600
Rutong	394	8	50	600
Seith	x	138	50	600

<i>Nagari</i>	<i>Number of inhabitants</i>	<i>Number of 'kwarto-dienstplichtigen'*</i>	<i>Proposed Chiefly Salaries in guilders</i>	
Soya Diatas	181	27	50	600
Soya Dibawah <i>Mardika</i>	59 2	13 2	50	600
Suli	885	122	50	600
Tengah-Tengah	789	98	50	600
<i>Tial Salam</i>	467	88	50	600
<i>Tial Serani</i>	78	10	50	600
Tulehu	1824	425	75	900
Urimesing	144	16	50	600
<i>Uring [?]</i>	593	91	50	600
Waai	780	128	50	600
Wakal	394	4	50	600
Wakasihu	705	122	50	600
Total	26471	3825	2425	29100

Source: ANRI AS MGS 4263, herein: MGS, 22-6-1903: 'Nota, betr. request der regenten van Ambon gehoudende verzoek bij bewijze van tractement een geldeijke tegemoetkoming te verlenen, Controleur J. van Lier.'

APPENDIX 6 LIST OF OFFICIALS

Ministers of Colonies, 1834-1942

A. Brocx (a.i.)	1834	–	1834
J. van den Bosch	1834	–	1840
J.C. Baud	1840	–	1848
J.C. Rijk (ad interim)	1848	–	1848
G.L. Baud	1848	–	1849
E.B. van den Bosch	1849	–	1849
C.F. Pahud	1849	–	1855
mr. P. Mijer	1856	–	1858
J.J. Rochussen	1858	–	1860
J.S. Lotsij (ad interim)	1861	–	1861
J.P. Cornets de Groot van Kraaienburg	1861	–	1861
J. Loudon	1861	–	1862
G.H. Uhlenbeck	1862	–	1863
G.H. Betz (ad interim)	1863	–	1863
I.D. Fransen van de Putte	1863	–	1866
P. Mijer	1866	–	1866
N. van Taack Trakranen	1866	–	1867
J.J. Hasselman	1867	–	1868
E. de Waal	1868	–	1870
L.G. Brocx (ad interim)	1870	–	1871
P.P. van Bosse	1871	–	1872
I.D. Fransen van de Putte	1872	–	1874
W. baron van Goltstein van Oldenaller	1874	–	1876
F. Alting Mees	1876	–	1877
P.P. van Bosse	1877	–	1879
H.O. Wichers (ad interim)	1879	–	1879
O. van Rees	1879	–	1879
W. baron van Goltstein van Oldenaller	1879	–	1882
W.M. de Brauw	1882	–	1883
W.F. van Erp Taalman Kip (ad interim)	1883	–	1883
F.G. van Bloemen Waanders	1883	–	1883
A.W.P. Weitzel (ad interim)	1883	–	1884
J.P. Sprenger van Eijk	1884	–	1888
L.W.C. Keuchenius	1888	–	1890
A. baron Mackay	1890	–	1891
W.K. baron van Dedem	1891	–	1894
J.H. Bergsma	1894	–	1897
J.Th. Cremer	1897	–	1901
T.A.J. van Asch van Wijck	1901	–	1902
J.W. Bergansius (ad interim)	1902	–	1902
A.W.F. Idenburg	1902	–	1905
D. Fock	1905	–	1908
T. Heemskerk (a.i.)	1908	–	1908
A.W.F. Idenburg	1908	–	1909
J.H. de Waal Malefijt	1909	–	1913
T.B. Pleyte	1913	–	1915
J.J. Rambonnet	1915	–	1916
T.B. Pleyte	1916	–	1918
A.W.F. Idenburg	1918	–	1919
C. Ruijs de Beerenbrouck (a.i.)	1918	–	1919
S. de Graaff	1919	–	1925
H. Colijn (a.i.)	1919	–	1919
C. Welter	1925	–	1926
J.C. Koningsberger	1926	–	1929
S. de Graaff	1929	–	1933
H. Colijn	1933	–	1937
C. Welter	1937	–	1939
C. van den Bussche	1939	–	1939
C. Welter	1939	–	1941
P.S. Gerbrandy	1941	–	1942

Governor Generals of the Dutch East Indies, 1808-1942

H.W. Daendels	1808	–	1811
J.W. Janssens	1811	–	1811
G. Elliot, <i>Lord Minto</i>	1811	–	1811
T.S. Raffles	1811	–	1816
J. Fendall	1816	–	1816
G.A.G.P. baron van der Capellen	1819	–	1826
H.M. de Kock	1826	–	1830
J. van den Bosch	1830	–	1833
J.C. Baud	1834	–	1836
D.J. de Eerens	1836	–	1840
C.S.W. graaf van Hogendorp	1840	–	1841
P. Merkus	1840	–	1844
J.C. Reijnst	1844	–	1845
J.J. Rochussen	1845	–	1851
A.J. Duymaer van Twist	1851	–	1856
C.F. Pahud	1856	–	1861
A. Prins	1861	–	1861
L.A.J.W. baron Sloet van de Beele	1861	–	1866
A. Prins	1866	–	1866
P. Mijer	1866	–	1871
J. Loudon	1872	–	1875
J.W. van Lansberge	1875	–	1881
F. 's Jacob	1881	–	1884
O. van Rees	1884	–	1888
C. Pijnacker Hordijk	1888	–	1893
C.H.A. van der Wijck	1893	–	1899
W. Rooseboom	1899	–	1904
J.B. van Heutz	1904	–	1909
A.W.F. Idenburg	1909	–	1916
J.P. van Limburg Stirum	1916	–	1921
D. Fock	1921	–	1926
A. C. D. de Graeff	1926	–	1931
B.C. de Jonge	1931	–	1936
A. Tjarda van Starkenborgh Stachouwer	1936	–	1942

Directors of the Department of Finances, 1866-1942

A. Ruting	1866	–	1872
H.J. Bool	1872	–	1874
J.P. Sprenger van Eijk	1874	–	1877
L.J.J. Michielsen	1877	–	1883
H.A. de Groot	1883	–	1884
L.W.G. de Roo	1884	–	1887
E.A. Rovers	1887	–	1893
J.A. van Dorsser	1893	–	1894
Ch.R. Bakhuizen van den Brink	1894	–	1900
H.J.M. Baumann	1900	–	1905
N.J. Struick du Moulin	1905	–	1906
J.P.C. Hartevelt	1906	–	1909
F.A. Liefrinck	1909	–	1918
D. Talma	1918	–	1920
C.W. Bodenhhausen	1921	–	1926
C. van den Bussche	1926	–	1932
B.J. de Leeuw	1932	–	1935
G.F. Bruyn Kops	1935	–	1938
L. Götzen	1938	–	1942

Directors of the Department of Interior Administration

M.H.J. Kollmann	1866	–	1867
F.G. Bloemen Waanders	1867	–	1869
H.D. Levyssohn Norman	1869	–	1873
A. Fitz Verploegh	1873	–	1875
C. Bosscher	1875	–	1876
G.Th.H. Henny	1876	–	1882
D. Ples	1882	–	1884
P.F. Wegener	1884	–	1885
J.M. van Vleuten	1885	–	1889
H. Kuneman	1889	–	1892
A.C. Uljee	1892	–	1894
G.A. Scherer	1894	–	1895
P.C. Arends	1895	–	1903
D.F.W. van Rees	1903	–	1906
S. de Graaff	1906	–	1910
D. Tollenaar	1910	–	1916
H. Carpentier Alting	1916	–	1919
F.L. Broekveldt	1919	–	1920
L. J. Schippers	1920	–	1924
W.P. Hillen	1924	–	1925
A. H. Maas Geesteranus	1925	–	1929
A. Mühlenfeld	1929	–	1933
P.C.A. van Lith	1933	–	1936
F. A. E. Drossaers	1936	–	1942

*Advisors / Heads of the Division 'Administrative affairs of the Outer Territories'
(Bestuurszaken der Buitengewesten)*

H. Colijn	1905	–	1909
W. Frijling	1909	–	1913
C. Lulofs	1913	–	1914
W. Frijling	1914	–	1916
W. Frijling	1916	–	1917
C. Lulofs	1917	–	1918
A.J. Knaap	1918	–	1921
Ch.F. Staargaard	1921	–	1922
A.J. Knaap	1922	–	1925
Ch.F. Staargaard	1925	–	1928
A. J. Hamerster	1928	–	1930
P.C.A. van Lith	1930	–	1933
-	1933	–	1935
Ch.H. ter Laag	1935	–	1936
W. Hoven	1936	–	1938

Advisors for 'indigenous affairs'

C. Snouck Hurgronje	1899	–	1907
G.A.J. Hazeu	1907	–	1913
D.A. Rinkes	1913	–	1916
G.A.J. Hazeu	1916	–	1920
R. A. Kern	1920	–	1926
E. Gobée	1926	–	1937
G.F. Pijper	1937	–	1942

Glossary

<i>Abdi</i>	'Serves'; people who performed personal services to their chiefs and Sultans without anything in return
<i>Adat</i>	Complex of customary law and practices, social, behavioral guidelines and etiquettes
<i>Adat labuan</i>	Docking tax in Aceh
<i>Adat tanah</i>	Land(holding) rights
<i>Admodiatie</i>	Practice of negotiating the land rent in Java, between the colonial state and village chiefs and between chiefs and the population
<i>Afdeling</i>	District, usually governed by a <i>controleur</i>
<i>Afkoop</i>	Buy off (of labour services)
<i>Algemene Secretarie</i>	General Secretariat
<i>Alifuru</i>	Collective term used historically for non-monotheist (animist) Indonesian peoples in the interiors of eastern Indonesian islands, nowadays referring to the indigenous peoples of interior Seram
<i>Alune</i>	Overarching tribal group inhabiting the north-western part of West Seram
<i>Aman</i>	Constituting part of an <i>uli</i> (see below)
<i>Amil</i>	In Banten: religious village officials managing matters of marriage and divorce, and increasingly taxation
<i>Angguran</i>	<i>Desa</i> services performance by permanently appointed (usually wealthy) villagers who in return were (partially) exempted from other corvée duties
<i>Assistant-Resident</i>	Dutch colonial official, governor of an 'Assistant-Residency' or sub-province below the level of Residency
<i>Baileo</i>	Central, custom or 'village house' in the Moluccas used for meetings of the <i>saniri</i> (see below)
<i>Baku</i> (or <i>kepala rumah</i>)	House or family chief in Banten
<i>Balai</i>	<i>Adat</i> council of a <i>nagari</i> in West Sumatra consisting of the accumulated <i>penghulu</i> (chiefs)
<i>Batig slot</i>	Profit shares of the Cultivation System flowing to the Netherlands

<i>Bekel</i>	Village official in Java, assigned by the colonial state to organize corvée and <i>desa</i> services and collect taxes
<i>Belasting- en Accountants Dienst</i>	(Colonial) Tax and Accountancy Service
<i>Belasting op de bedrijfs- en andere inkomsten</i>	'Tax on company- and other incomes'; income tax
<i>Binnenlands Bestuur; 'BB'</i>	Interior Administration; European civil service in colonial Indonesia
<i>Blablag</i>	<i>Desa</i> service for maintenance of <i>desa</i> roads, dams and bridges
<i>Blandong</i>	Forestry service; the obligation of peasants in Java to collect firewood for chiefs and lords
<i>Buah gadang</i>	(Sub-)lineages in Minangkabau context
<i>Budi Utomo</i>	'Prime Philosophy' Name of the first Indonesian nationalist political movement founded in 1908
<i>Buitengewesten</i>	'Outer Territories', islands and regions outside of Java and Madura
<i>Bujang</i>	Landless dependents in a Javanese peasant household
<i>Bupati</i>	Title for a high official or Regent; Javanese district (Regency) ruler
<i>Cacah</i>	Household in Java, consisting of a family chief and of extended family and dependents, also used as unit for taxable objects
<i>Cakalele</i>	Traditional dance in the Moluccas
<i>Cidako</i>	Loin cloth worn in the Moluccas, especially on Seram
<i>Controleur</i>	'Overseer'; fundamental Dutch colonial official, below the rank of assistant-resident
<i>Corvée (labour)</i>	Encompassing term for public coerced labour performed by the indigenous population of Indonesia in service of the colonial government
<i>Cultuurprocenten</i>	Cultivation percentages; profit shares from the Cultivation System paid out to officials
<i>Cultuurstelsel</i>	Cultivation System
<i>Darat</i>	The traditional heartlands of the Minangkabau realm in West Sumatra, distinct from the <i>rantau</i> (see below)
<i>Dati</i>	Social group on Ambon that held shared usufruct rights to cooperatively exploit specific lands; transformed into labour groups under VOC rule
<i>Dayah</i>	Islamic boarding schools in Aceh

<i>Demang</i>	Title of a Javanese middle-ranking provincial official or district head, usually with special tax-collecting responsibilities, residing at court of a higher noble
<i>Desa</i>	Village, usually including the surrounding rice fields, gardens and lands
<i>Duiten / Duit[s]</i>	Copper coins
<i>Dusun</i>	<i>Sagu</i> garden (see below) in the Moluccas
<i>Erfpacht</i>	Ground rent or lease, or perpetual lease allowing the holder the perpetual right to the enjoyment of a property on condition of proper care, payment of tax and rent
<i>Extrawinstbelasting</i>	'Extra profit tax'
<i>Gamel</i>	<i>Desa</i> service to collect firewood and water for <i>desa</i> chiefs and officials
<i>Ganggam bantuek</i>	Use rights to <i>harta pusaka</i> (see below)
<i>Gemeenteraad</i>	Municipal council, established in the Dutch East Indies from 1903 onward
<i>Geschenk gaji</i>	Salary gifts awarded to chiefs by the VOC on Ambon
<i>Geucik (or keucik)</i>	Acehnese village chief
<i>Golongan</i>	Specific working group for labour services in Java
<i>Gondol</i>	Tax or corvée liability
<i>Gouvernementsgebied</i>	'Government territory'; territory directly governed by the colonial state, as opposite of the 'self-governing territories' (see below)
<i>Gugur gungung</i>	Labour service to perform emergency aid and repairs after, for instance, a natural disaster
<i>Gundal</i>	<i>Desa</i> service to accompany and assist <i>desa</i> chiefs and officials on (inspection) tours
<i>Gugur gunung</i>	Services levied by the <i>Sunan</i> of Java for emergency repairs to infrastructure after natural disasters (vulcanic eruptions, landslides, etc.)
<i>Haji</i>	Title awarded to someone who has been on pilgrimage to Mecca (<i>haj</i>)
<i>Hak</i>	Right
<i>Hak balé</i>	Laws applying to marital affairs in Aceh
<i>Hak milik</i>	Right of ownership
<i>Hak praté</i>	Laws applying to inheritance affairs in Aceh
<i>Hak ulayat</i>	The usufruct rights of <i>nagari</i> over uncultivated wastelands within the <i>nagari</i> (in this thesis in West Sumatra)
<i>Harta pencarian</i>	Uninheritable lands reclaimed and owned by Minangkabau land until death

<i>Harta pusaka</i>	Shared, communally used lands inherited in female line in West Sumatra
<i>Heerendiensten</i>	See <i>corvée</i> labour
<i>Heerendienstleggers</i>	<i>Corvée</i> registers
<i>Heerendienstwegen</i>	<i>Corvée</i> roads; roads constructed using government <i>corvée</i> services, sometimes also referred to as ' <i>Grote post- en binnenwegen</i> '
<i>Hilir</i>	Hills or inland, mountainous regions, as opposite of <i>pesisir</i>
<i>Hongitochten</i>	<i>Hongi</i> expeditions; annual expeditions in the Moluccas in the 17 th century in which the VOC Governor commanded a fleet of hundreds of indigenous rowing boats (<i>kora-kora</i>) from Ambon to raid surrounding islands, burning down all 'illegal' clove trees
<i>hoofdengeld</i>	Head tax
<i>Hormat</i>	Respect, honour, used to prescribe cultural and lingual behaviour in Java
<i>Indigenous inlander</i>	Indonesian person living in his place of origin (for instance, an Ambonese on Ambon), as opposed to 'non-indigenous <i>inlander</i> ' (an ambonese living in Java)
<i>Indisch</i>	Indo-European
<i>Indische Partij</i>	Political nationalist movement in the Dutch East Indies founded in 1912 and prohibited in 1913
<i>Indische Tariefwet</i>	Tariff Law of 1872 that ended the differential rights that had prohibited free entrepreneurship and trade in the colony
<i>Indung pekerangan</i> (or <i>kuli karangkopek</i>)	Term used in Central Java to indicate those people who had half or minor use rights to rice fields and therefor were not fully liable to perform services and pay taxes
<i>Inheems</i>	Indigenous or native to a given region
<i>Inlander</i>	'Indigenous person'; Dutch colonial term used for the (sociolegal) category of Indonesian people
<i>Inlands Bestuur</i>	Indigenous [Interior] Administration
<i>Inlandse burgers</i>	'Indigenous citizens'; specific legal category of indigenous people, <i>mardijkers</i> and <i>mestizos</i> across Indonesia (in particular Ambon and North Sulawesi) who enjoyed specific rights and privileges
<i>Intiran</i>	Services levied by the <i>Sunan</i> of Java for construction, repair and maintenance of infrastructure and major irrigation works

<i>Ipan</i>	Genealogical social units in Seram
<i>Isi adat</i>	Village taxes in West Sumatra
<i>Jago</i>	Strongman; men in Java who had supposed spiritual power and who had much local influence and charisma, and often had an important role in village politics.
<i>Jagul</i>	Replacement corvée labourers in Java; people who took over the corvée duties of other peasants who 'bought-off' their services
<i>Jaksa</i>	Indigenous public prosecutor in Java
<i>Jawi</i>	Malay in Arabic script
<i>Kakean</i>	Secret, religious masculine society or 'brotherhood' on West Seram that coordinated various aspects of political and social life, such as headhunting
<i>Kampung</i>	Settlement, village; usually used in context of an urban environment, and sometimes referring to a specific ethnic community (' <i>Kampung Cina</i> '; Chinese <i>kampung</i>)
<i>Kapitan</i>	'Captain'; headman or chief of usually urban Chinese, Arab or Malayan communities throughout the Dutch East Indies
<i>Kaum</i>	Familial lineage in West Sumatra
<i>Kemajuan</i>	Progress
<i>Kepala</i>	Chief
<i>Kepala dati</i>	<i>Dati</i> chief (on Ambon)
<i>Kepala nagari</i>	<i>Nagari</i> chief; village head
<i>Kepala soa</i>	<i>Soa</i> chief (on Ambon; see below)
<i>Keraton</i>	Royal palace of a Javanese ruler
<i>Kerja rodi</i>	Working groups and services for forced coffee cultivation in West Sumatra
<i>Kerja trop</i>	Forced clove cultivation services on Ambon
<i>Knevelarijen</i>	Punishments, extortions, 'maltreatments' and abuses of indigenous people, used mostly in context of Java during the Cultivation System
<i>Koelie Ordonnantie</i>	Coolie Ordinance; law of 1880 that drastically expanded the possibilities of plantation owners to hire, maltreat and exploit coolie labourers
<i>Kohieren</i>	Tax registers
<i>Kongsi</i>	Chinese networks of partnering or incorporated businesses and social organizations
<i>Koninklijke Pakketvaart-Maatschappij</i>	Royal Packet Company; Dutch colonial shipping company in 1888-1966

<i>Kuli gundul</i>	Term used in Central Java to indicate those people who did not possess their own house and lived on the plot of another peasant, but who were nonetheless in possession of some land rights
<i>Kuli kenceng</i>	Term used in Central Java to indicate those people who had full use rights to rice fields and therefor were fully liable to perform services and pay taxes
<i>Kunduran</i>	Communal labour, specific form of labour service to assist <i>desa</i> chiefs in maintenance of their households
<i>Kuwu</i>	Title for a village official or chief in Java
<i>Kwarto</i>	Coerced labour service in service of chiefs on Ambon
<i>Kwitantie</i>	Receipt (of an assessment bill)
<i>Kyai</i>	Honorific title for senior (noble) men of exceptional Islamic knowledge; in colonial context used for religious teachers trained in Mecca and leaders of <i>pesantren</i> (see below)
<i>Ladang</i>	Dry rice field
<i>Landraad</i>	Regional court
<i>Landschapskas</i>	Local treasury, of a local colonial district or Residency
<i>Landskas</i>	National Colonial treasury
<i>Lange Verklaring</i>	'Long declaration'; specific model contract used to redefine and strengthen the relations between indigenous rulers and the colonial government
<i>Laras</i>	Sub-district in West Sumatra; in precolonial times: <i>nagari</i> federation
<i>Luma inai</i>	'Mother houses', lineage or clan in Seramese interior <i>nagari</i>
<i>Lungguh</i>	Services, or the right to levy services in Java
<i>Lurah</i>	Title for village chiefs in Java
<i>Mamak kepala waris</i>	Familial chief in West Sumatra that held the responsibility to guard the shared <i>pusaka</i> lands
<i>Mancaneagara</i>	Outer regions of the sphere of influence of the <i>Sunan</i> in Java, governed by semi-autonomous <i>bupati</i>
<i>Mandala</i>	Political structure of inner kingdom-relations among different rulers
<i>Mantelgeld</i>	Clothing allowance for <i>nagari</i> chiefs on Ambon
<i>Mardijkers (mardika)</i>	Specific ethnic group consisting of descendants of formerly enslaved people in the Dutch East Indies

<i>Marechaussee (Korps Marechaussee te voet)</i>	Colonial army unit composed of special troops specialized in counter-insurgency in Aceh and later on other places in the archipelago
<i>Marinyo</i>	Assistants to the <i>kepala soa</i> on Ambon (see above)
<i>Mata rumah (or rumah tau)</i>	Exogamous patrilineal family clans on Ambon, constituting the <i>soa</i> (see below)
<i>Mauweng</i>	Specific chiefs or priests on Seram
<i>Menumpang</i>	'helpers', sharecroppers participating in a <i>sikep</i> household (see below)
<i>Merantau</i>	In West Sumatra: 'to go beyond the <i>darat</i> ', i.e. to leave the traditional heartlands of the Minangkabau realm into the wider world to accumulate wealth and experience; see also <i>rantau</i>
<i>Mukim</i>	Community of various <i>kampung</i> organized around a single mosque in Aceh
<i>Mupakat</i>	Consensus or agreement, supposedly reached in inter- <i>nagari</i> meetings in West Sumatra
<i>Nagara agung</i>	Core domain or crown regions of the <i>Sunan</i> in Java
<i>Nagari</i>	Village or village state
<i>Nederlandsche Handel-Maatschappij (NHM)</i>	Netherlands Trading Society; Dutch trading company established in 1824 that held exclusive rights to trade, shipping and agriculture
<i>Negorijman</i>	'Nagari man'; indigenous person of local descent living in a <i>nagari</i> and taking part in traditional social life on Ambon
<i>Njora</i>	Wives of chiefs on Ambon
<i>Onderhoorigheden</i>	'Dependencies'
<i>Ontvoogding</i>	The colonial idea of 'emancipation' and education of indigenous populations
<i>Opcenten</i>	Surtax(es); increment tax levied by Dutch municipalities or colonial local governments
<i>Orangkaya</i>	Title in use across the archipelago for specific chiefs
<i>Orangkaya</i>	1. 'Rich person', title used across the archipelago for various officials 2. In Aceh: wealthy merchants forming a powerful political class
<i>Overwinstbelasting</i>	'Excess profit tax'
<i>Pachtenstelsel</i>	Revenue farming system
<i>Pacumpleng</i>	'Door tax'; Javanese house tax
<i>Padi</i>	Paddy; rice when harvested but uncooked

<i>Padri</i>	Muslim clerics from West Sumatra returning from their Haj who aimed to impose strict enforcement of Islamic law by overthrowing the old <i>adat</i> order
<i>Pajak (Pajeg)</i>	Tax
<i>Pajak badan</i>	'Body tax'; head tax
<i>Pajak bumi</i>	Land rent
<i>Pajak pencarian</i>	Income tax
<i>Pancen</i>	Personal services performed by people for the aristocracy in Java
<i>Pangeran</i>	'Prince', Javanese title for male offspring of a ruler
<i>Pangkai</i>	The rights to found and exploit pepper gardens in Aceh
<i>Panglima</i>	High noble officials, usually commander of the army of a king or sultan
<i>Pangreh Praja</i>	'Rulers of the realm'; Javanese term for the Indigenous [Interior] Administration (see above)
<i>Passangrahan</i>	Government travellers lodge
<i>Pasar</i>	Market
<i>Patalima</i>	One of the two coinciding ancestral origination groups in Seram
<i>Patasiwa</i>	The other coinciding ancestral origination group in Seram
<i>Patasiwa Hitam</i>	'Black <i>patasiwa</i> '; part of the ancestral origination group in Seram that wore black tattoos and engaged in headhunting
<i>Patasiwa Putih</i>	'White <i>patasiwa</i> '; part of the ancestral origination group in Seram that did not wear tattoos or engaged in headhunting
<i>Patentrecht</i>	Patent Law; Dutch tax, originally a contribution to gain a license to trade or exercise a specific profession, in colonial context translated as a 2% income tax
<i>Patih</i>	'Prime minister' or chief deputy of a Bupati
<i>Patrol spor</i>	Services to guard railway crossings
<i>Patuh</i>	Apanage holders (or holding) of the <i>Sunan</i> in Java
<i>Pax Neerlandica</i>	Term used for the full imposition of Dutch authority and civil governance in the Indonesian Archipelago
<i>Pela</i>	Village networks or alliances of socioeconomic partnership in the Central Moluccas

<i>Penghulu</i>	1. In Java: Islamic head officials who played an important role in Islamic courts, absorbed into the colonial Indigenous Interior Administration 2. In West Sumatra: family chiefs (of a <i>buah gadang</i> or <i>kaum</i>)
<i>Perang</i>	War
<i>Pesantren</i>	Islamic boarding schools
<i>Pesisir</i>	Coast or coastal regions, as opposite of <i>hilir</i>
<i>Peutuha pangkai</i>	'Pangkai' holders; those who had rights to found and exploit pepper gardens in Aceh
<i>Pikul</i>	Weight measure comprising approximately 62 kg
<i>Poenale Sanctie</i>	Penal sanction; penalty included as a clause in the Coolie Ordinance that allowed excessive punishment of coolies
<i>Posthouder</i>	'Postholder', lowest ranking colonial administrator in the Moluccas, particularly appointed on Seram, usually of Indo-European descent
<i>Priyayi</i>	Administrative elite of aristocratic officials from the Javanese nobility
<i>Puputan</i>	Balinese term for the final suicidal battles fought in a desperate but doomed attempt to stop the Dutch colonial conquest of Bali
<i>Pusaka</i>	Collective term for the inherited goods, titles and lands of families in West Sumatra (lit. 'heirlooms', also used outside West Sumatra as a term for important inherited regalia)
<i>Pusaka eigendomsaktes</i>	Ownership deeds issued by the colonial government in West Sumatra
<i>Raad van Indië</i>	'Council of the Indies'; colonial advisory board seated in Batavia
<i>Raja</i>	Title for a ruler of diverging stature
<i>Rantau</i>	The peripheral frontiers areas around and beyond the <i>darat</i> (see above) in Minangkabau society in West Sumatra
<i>Rapat</i>	Meeting, discussion
<i>Ratu Adil</i>	'Just King'; the messianic idea of an iconic, rightful, Islamic ruler who would arrive to bring peace, harmony and justice to the realm
<i>Recht van overschrijving</i>	Transfer rights or duties
<i>Regeeringsreglement</i>	'Government Regulation'; colonial constitution stipulating the legal, political, administrative, socioeconomic and fiscal principles of the colonials state

<i>Regentenbond</i>	Regent Federation; federation of indigenous chiefs represented in the <i>Volksraad</i>
<i>Rencong</i>	Acehnese dagger
<i>Resident</i>	Dutch colonial official, highest authority in and head of a Residency, representative of Dutch colonial governance
<i>Rijksdaalder</i>	'Rixdollar', silver coin used in the Netherlands and the Indies at a value of 2.5 guilders
<i>Rijksgroten</i>	Grandeess; the important officials and family members of a ruler
<i>Ronde desa (or patrol desa)</i>	<i>Desa</i> patrol services
<i>Ronde galong</i>	Inter- <i>desa</i> patrol services
<i>Ronde or ronda</i>	Patrol services, usually at night, to guard the <i>desa</i> in absence of a police force
<i>Ronde pompa</i>	Services to man fire extinguishing installations
<i>Rumah gadang</i>	Traditional longhouse in West Sumatra
<i>Rumah tau</i>	See <i>mata rumah</i>
<i>Rust en orde</i>	'Peace and tranquillity', term used by the Dutch to emphasize how Dutch military conquest of Indonesia would harness peace and political order allegedly to the benefit of local, colonized societies
<i>Sagi</i>	Federations of <i>mukim</i> (see above) in Aceh
<i>Sagu (sago)</i>	Starch extracted from the centre of <i>sago</i> palm stems, an important staple food in the Moluccas and Papua
<i>Sakti</i>	Supernatural power
<i>Sambatan</i>	Communal labour, specific form of labour service to assist <i>desa</i> chiefs in maintenance of their households
<i>Saniri</i>	Village councils in the Moluccas
<i>Saniri Tiga Air</i>	'Council of the Three Rivers'; most important inter- <i>nagari</i> council on Seram
<i>Sarakarta</i>	Deed of appointment, issued by the Sultan (of Aceh)
<i>Sarekat [Dagang] Islam</i>	Islamic [Trading] Union; trading cooperation annex political independence movement in the Dutch East Indies
<i>Sawah</i>	Paddy field; flooded parcel of arable land used for rice cultivation
<i>Sawah desa</i>	<i>Sawah</i> held under rights belonging to the village as a community
<i>Sawah kesultanan</i>	<i>Sawah</i> exploited by a Sultan
<i>Sawah kewargan</i>	<i>Sawah</i> exploited by the family members and courtly dependents of a Sultan or ruler
<i>Sawah negara</i>	<i>Sawah</i> held as property of the ruler

<i>Sawah pusaka</i> (or <i>sawah ganjaran</i>)	Individually inherited <i>sawah</i>
<i>Sawah yasa</i>	Individually reclaimed and owned <i>sawah</i>
<i>Schutterij</i>	Citizen militia
<i>Sebuah perut</i>	Household in Minangkabau, i.e. a mother with her daughters and their children, living in a traditional long-house
<i>Sengaji</i>	Title of a ruler in Eastern Indonesia
<i>Serayo</i>	Local form of communal labour in West Sumatra transformed by the Dutch into <i>corvée</i> labour
<i>Sikep</i>	'Servicemen'; 'landholding' peasants in Java
<i>Soal</i>	Specific social group or clan consisting of multiple, originally kinship related family groups on Ambon
<i>Suku</i>	Tribe or ethnicity
<i>Sunan</i> (<i>Susuhunan</i>)	Javanese 'emperor', title for the ruler of Mataram
<i>Syahid</i>	Martyr in Islam (lit. 'witness')
<i>Tanah</i>	Land (soil)
<i>Tanah bengkok</i>	Salary fields as an entitlement to village administrators (especially in Java)
<i>Tanah dati</i>	Land held under shared rights of the <i>dati</i> on Ambon
<i>Tanah ewang</i>	'Wild lands'; lands not held under any rights on Ambon
<i>Tanah nagari</i>	Land held under rights of the <i>nagari</i> on Ambon
<i>Tanah pusaka</i>	Land held under rights owned by families or individuals
<i>Tanaman pajeg</i>	'Tax crops; crops cultivated to raise money to pay taxes
<i>Tarekat</i>	Islamic brotherhoods
<i>Tegal</i>	Dry agricultural land
<i>Teungku</i>	Acehnese noble title
<i>Tongkat</i>	Staff or cane
<i>Tuan tanah</i>	Landlord
<i>Tuanku</i>	Islamic teachers
<i>Tuanku laras</i>	District chief in West Sumatra, appointed by the colonial government
<i>Uang adat</i>	Specific form of village or communally paid taxes in various parts of Indonesia, in this thesis specifically mentioned in the case of West Sumatra
<i>Uang hasil</i>	Fixed salary awarded by the VOC to chiefs on Ambon for their participation in the clove monopoly; also known as <i>uang barah</i>

<i>Uang pitis</i>	Tax of 4% of the value of harvested clove levied by chiefs on Ambon
<i>Ulama</i>	Islamic scholars; interpreters and transmitters of Islamic law, knowledge and doctrines
<i>Uleebalang</i>	Rulers in Aceh, appointed by the colonial state as territorial chiefs
<i>Uli</i>	Specifically constituted clans in the Central Moluccas
<i>Verponding</i>	Tax on land or immovable property, in colonial context levied over land not used for agricultural purposes
<i>Volksbanken</i>	'Popular banks'; network of local banks established by the Dutch
<i>Volkscredietwezen</i>	People's Credit System'; system set up by Dutch colonial authorities to enhance monetization by lending money against favourable tariffs
<i>Volkshoofden</i>	Popular chiefs; indigenous office-holders
<i>Volksraad</i>	'People's Council; parliament of the Dutch East Indies, established in 1918
<i>Vorstenlanden</i>	Principalities; referring to the four semi-independent Javanese Sultanates of Yogyakarta, Surakarta, Pakualam and Mangkunegara in Central Java
<i>Vreemde Oosterlingen</i>	'Foreign Orientals'; Dutch colonial term used for the (sociolegal) category of people from Asian, but not Indonesian ('Malay') descent, largely consisting of ethnic Chinese and Arabs
<i>Warung</i>	Small eating houses or business selling food and supplies
<i>Wasé</i>	Specific form of import and export duties levied by the Sultan and <i>uleebalang</i> in Aceh
<i>Wasè jalan</i>	Toll levied by <i>uleebalang</i> for use of roads
<i>Wasé lueng</i>	Duty paid for use of the irrigation networks of <i>uleebalang</i> for pepper gardens in Aceh
<i>Wasé sultan</i> (also referred to as <i>wasé àm</i>)	Import and export duties levied by, or for the Sultan of Aceh
<i>Wayang</i>	Indonesian puppet theatre
<i>Wedana</i>	Javanese district official
<i>Wemale</i>	Overarching tribal group inhabiting the south-eastern part of West and Central Seram

<i>Wingewest</i>	'Area of profit'; term used particularly eagerly by Van den Bosch to stress that the crown-domains of the Dutch in the colonial world needed to be used by the Dutch solely to make profit and be beneficial to the mother country, and not to 'spread civilization' or educate the native inhabitants
<i>Wong cilik</i>	'Non-aristocracy', class of commoners and peasantry in Java
<i>Zakat</i>	Mandatory charitable contribution in Islam
<i>Zelfbesturend landschap</i>	'Self-governing regions'; term used to indicate the various semi-independent territories ruled by a local indigenous ruler whom by contract accepted Dutch supremacy but still maintained a level of authority, to maintain the fallacy of local independence in the mindset of <i>de facto</i> colonized populations
<i>Zelfbesturende landschappen</i>	'Self-governing territories'; specific regions of the Dutch East Indies, governed autonomously by an indigenous ruler who signed a contract with the colonial state accepting Dutch supremacy
<i>Zelfbestuursregeling</i>	'Self-governance regulation'; regulation to stipulate the details of 'self-governance' of rulers of 'self-governing territories' in the Dutch East Indies

Sources and references

ARCHIVAL MATERIALS

University Library Leiden (UBL), Leiden

Collections:

- Collectie Rouffaer, D H 875-[1] and D H 699-[12 serie I].
- Collectie Damsté D H 1084-[29]
- Collectie Kuneman, D H 1403-[6]
- Collectie Kern, D H 797-[373]
- Collectie Tichelman, D H 814.

Nationaal Archief (National Archives of the Netherlands; NA), The Hague

Archief van het Ministerie van Koloniën (Ministry of Colonies Archives; MinKol):

1850-1900 (access number 2.10.02) inv. nrs:

Inventory Number	Verbaal/ Exhibitum	Inventory Number	Verbaal/ Exhibitum	Inventory Number	Verbaal/ Exhibitum
<i>Openbaar</i>					
1366	11-8-1863 n22	3196	13-5-1879 n3	4553	Exh. 6-3-1982 n81
1389	9-10-1863 n8	3203	16-6-1879 n16	4582	10-6-1892 n37
1398	30-10-1863 n31	3208	3-7-1879 n5	4596	21-7-1892
1626	8-7-1865 n17	3241	16-10-1879 n2	4675	25-2-1893 n44
1695	23-12-1865 n10	3242	23-10-1879 n3	5183	21-7-1897 n56
1806	17-9-1866 n65	3447	26-9-1881 n20	5251	1-3-1898 n16
2126	19-8-1868 n6	3575	24-10-1882 n3		
2292	26-1-1870 n8	3742	10-4-1884 n59	<i>Geheim</i>	
2787	24-5-1875 n54	3808	12-11-1884 n19	Kabinets Vb.	
2866	8-3-1876 n70	3970	12-7-1886 n3	6247	29-5-1897 R9
2961	15-2-1877 n22	4170	10-7-1888 n17		
3006	11-7-1877 n3	4234	7-2-1889 n4	<i>Mailreports</i> Mailr. nr.	
3061	16-1-1878 n51	4245	19-3-1889 n61	6389	1879 n440/38
3095	12-1-1878 n18	4312	5-11-1889 n22	6391	1879 n674
3162	30-12-1878 n1	4332	14-1-1890 n27	6393	1880 n146
3190	18-4-1879 n31	4457	14-3-1891 n54	6405	1881 n349
				6447	1885 n81

1901-1953 Openbaar Verbaalarchief (access number 2.10.36.04; OV) inv. nrs:

Inventory Number	Verbaal	Inventory Number	Verbaal	Inventory Number	Verbaal
183	17-6-1903 n31	627	22-3-1909 n15	2737	6-5-1925 n26
244	6-6-1904 n3	693	8-12-1909 n34	2755	19-6-1925 n8
307	25-4-1905 n28	782	22-11-1910 n4	2751	7-7-1925 n48
319	23-6-1905 n16	812	31-3-1911 n9		8-7-1925 n30
354	13-1-1906 n67	949	24-7-1912 n48	2752	9-7-1925 n25
383	31-5-1906 n49	1230	14-8-1914 n41	2817	18-2-1926 n51
441	6-3-1907 n27	1586	10-8-1916 n44	3025	6-9-1928 n12
444	21-3-1907 n4	2001	7-6-1919 n50	3524	6-11-1934 n1
470	22-6-1907 n41	2122	5-5-1920 n88		7-11-1934 n1
585	23-9-1908 n9	2153	16-7-1920 n69	3526	16-11-1934 n1
587	30-9-1908 n6	2161	5-8-1920 n42	3533	21-12-1934 n30
646	7-6-1901 n10	2406	12-4-1922 n37	3534	31-12-1934 n6
651	19-6-1909 n31	2441	3-8-1922 n64	3547	19-2-1935 n4
666	Vb. 6-8-1909 n40	2712	9-3-1925 n2	3568	14-6-1935 n4

Mailrapporten (Mailr.; access number 2.10.36.02), inv. nrs:

Inventory number	Mailr. nr.
125	1919 n1945
126	1919 n2105
135	1920 n553
149	1920 n2713
165	1921 n1931

Memories van Overgave, 1862-1953 (MvO; access number 2.10.36), inv. nrs:

- 163: F.A. Heckler, Sumatra's West Kust, 1910.
- 311: A.J. Quarles de Quarles, Amboina, 1908.
- 312: G. Sieburgh, Amboina, 1910.
- 313: H.J.A. Raedt van Oldenbarnevelt, Amboina, 1915.
- 314: W.D. van Drunen Littel, Amboina, 1918.
- 315: C.C. Ouwerling, Amboina, 1930.
- 1222: F.J.P. Sachse, Seram, 1920.

Politieke Verslagen en Berichten uit de Buitengewesten, 1898-1940 (access number 2.10.52.01), inv. nrs:

- 1 (Atjeh 1907).
- 373 (Amboina 1899).
- 375 (Amboina 1903-1905).
- 377 (Amboina 1905-1906).

Collectie 133 G.L. Tichelman, 1907-1940 (access number 2.21.097.01), inv. Nr: 7: MvO Amahei, 1922.

Arsip Nasional Republik Indonesia (National Archives of Indonesia; ANRI), Jakarta

Arsip (archives of the) Algemeene Secretarie (AS; access numbers K.99-100 and K.103-104):

Serie Grote Bundel (GB), inv. nrs:

Besluiten (Besl.)	Missiven Gouvernements- secreatris (MGS)	Terzijde Gelegde Agenda (TGA)
9	3808	6938
75	3964	7853
142	4038	7889
226	4111	8299
279	4233	8368
352	4263	9331
737	4299	10180
826	4397	10649
898	4459	
1261	4477	
1341	4515	
1364	4762	
1522	5052	
1941	5162	

Outside of the Grote Bundel, serie 'besluiten' / Indische Besluiten:

Date	Number	Date	Number
7-1-1878	14	23-10-1879	3
8-4-1878	43	4-11-1906	n28
20-8-1878	8	23-8-1916	35
30-12-1878	1	17-1-1920	n37
17-4-1879	27	17-3-1920	742-743
13-8-1879	19		

Arsip Departement van Financiën (DepFin; access numbers K.52-53), inv. nrs:

344	355	362
347	356	369
348	357	598

Arsip Departement van het Binnenlands Bestuur (DepBB; access number K.77a-b), inv nrs:

585	588	1175
586	1053	
587	1156	

Arsip DepBB Afdelingsarchief, inv. nrs: 32, 338.

Arsip Statis Kadipaten Pakualaman Yogyakarta

Inv. nrs.: 224, 416, 424, 425, 430, 572.

Dinas Kearsipan dan Perpustakaan Propinsi Aceh (Provincial Archives and Library of Aceh; DKPPA), Banda Aceh, Aceh

Arsip Aceh/Aceh Tengah, Tahun 1917-1942: Tk. Aceh Tengah, Inv. nr: 59/Ga

Badan Perpustakaan dan Kearsipan Jawa Barat (BPKJB), Bandung

Arsip BOW, inv nrs.: 11, 52, 53, 55.

SOURCES OF IMAGES

- Figure 0.1: Private collection of Masykur Syafruddin/Museum Mapesa Aceh, Banda Aceh.
- Figure 0.2: Private collection of Masykur Syafruddin/Museum Mapesa Aceh, Banda Aceh.
- Figure 2.1: UBL KITLV A190, 83822
- Figure 2.2: UBL KITLV A190, 83824
- Figure 2.3: Belasting & Douane Museum, BDM 33210.
- Figure 2.4: National Library Board Singapore, "Pajak penghasilan negeri / Soerat Aanslag", B20113968H.
- Figure 2.5 and 2.6: Van Suchtelen, "Een Controlesysteem op Belastinggebied voor Anaplhabeten (voor Streken waar Individuele Belastingaanslag wordt Toegepast)." *Tijdschrift voor het Binnenlandsch Bestuur* 44 (1913), 117-129
- Figure 2.7: W. Frijling, "Een Controle Middel op Belastinginning", *TBB* 48 (1915), 67-70: 70.
- Figure 2.8: Belasting & Douane Museum, BDM 33212.
- Figure 4.1: Carey, *The Power of Prophecy*, 16.
- Figure 4.2: ANRI AS MGS 4210; J.M. Jordaan, "Een Nieuwe Landrente-Administratie", *TBB* 16 (1899), 398-405 and Bodemeijer, "Een Nieuw Model Landrente Aanslagbiljet." *Ibid.*, 532-564.
- Figure 4.3: KITLV 2603; E. Breton de Nijs, *Tempo Doeloe: Fotografische Documenten uit het Oude Indie, 1870-1914* (Amsterdam: Querido, 1960), 115.
- Figure 5.1: *Het Volk, Dagblad voor de Arbeiderspartij*, 21-06-1908, "prent over de belastingopstand in West Sumatra."
- Figure 6.1: Dutch National Museum of Ethnology, Inv. Nr. RV-163-48b.
- Figure 6.2: Rijksmuseum, Obj. nr. RP-F-F18004.
- Figure 7.1: F.J.P. Sachse, *Het Eiland Seran en zijne Bewoners* (Leiden: E.J. Brill, 1907), 60.
- Figure 7.2: UBL, KITLV A185, 83518.

PUBLISHED PRIMARY SOURCES

Published archival sources

Fraassen, Ch.F. van, *Bronnen Betreffende de Midden-Molukken 1900-1942* (Den Haag: Instituut voor Nederlandse Geschiedenis, 1997).

——— *Bronnen Betreffende de Midden-Molukken 1796-1902* (Den Haag: Huygens ING, 2016).

Raalte, E. van (ed.), *Troonredes, Openingsredes, Inhuldigingsredes 1814-1963* ('s Gravenhage: 1964).

Parliamentarian Reports: Handelingen Tweede Kamer

(retrieved via: <https://www.officielebekendmakingen.nl/>).

Proceedings (Vergaderingen):

Vergaderjaar 1896-1897, 11^e vergadering, 17-11-1896.

Vergaderjaar 1904-1905, 15^e vergadering, 23-11-1904.

Vergaderjaar 1905-1906, 12^e vergadering, 24-11-1905.

Vergaderjaar 1905-1906, 15^e vergadering, 30-11-1905.

Vergaderjaar 1906-1907, 23^e vergadering, 22-11-1906.

Vergaderjaar 1916-1917, 82^e vergadering, 14-3-1917.

Papers (Kamerstukken):

Vergaderjaar 1879-1880, Kamerstuk 86 nr. 4, 'Overeenkomsten met inlandsche vorsten in den Oost-Indischen Archipel': 'Contract met Serdang voor de overneming van belastingen', 13-8-1879.

Government Accounts

Koloniaal Verslag (Bijlagen C van het verslag der handelingen van de Tweede Kamer der Staten-Generaal, 's-Gravenhage: Algemeene Landsdrukkerij, 1868-1924), vols. 1866, 1895, 1901, 1902, 1909, 1910, 1913, 1914, 1917.

Continued as:

Verslag van bestuur en staat van Nederlandsch-Indië, Suriname en Curaçao ('s-Gravenhage: Algemeene Landsdrukkerij, 1924-1930), vols. 1926, 1927, 1928, 1919, 1930.

Speeches

Troonrede van 16 september 1913 (retrieved via: <http://www.troonredes.nl/troonrede-van-16-september-1913/>, consulted on 5-6-2020).

Newspaper articles

Newspaper articles without an author or title:

Het Nieuws van den Dag voor Nederlandsch-Indië, 14-6-1907.

De Sumatra post, 9/160, 13-7-1907.

Het Nieuws van den Dag voor Nederlandsch-Indië, 16-10-1907.

Nieuwsblad van het Noorden 21/152, 30-6-1908.

Warta Hindia 15-5-1926, no. 45-49.

Warta Hindia, 30-5-1919 (in IPO 1919 no. 55).

Sajoer Maintjat 7, 1-4-1926 (in IPO, 15-1-1926, p. 2).
Oetoesan Melajoe 36-39, 18 and 25-5-1926 (in: IPO 424. n26, 1926).
Fadjar Asia, 6-7-1929 (in IPO, 15-1-1926, p. 2).

Newspaper articles without an author:

"Belastingen ter S.W.K." *Sumatra Bode* 30-9-1905.
 "Het Persdelict." *Het Nieuws van den Dag voor Nederlandsch-Indië*, 21-5-1907.
 "Onnodig op Kosten Gejaagd." *Het Nieuws van den Dag voor Nederlandsch-Indië*, 1-11-1907.
 "De Gajoweg." *Java Bode*, 12-4-1915.
 "10 Geboden der Sarekat Ambon." *Mena Moeria*, I/6 (1922).
 "Douane Priok." *Het Nieuws van den Dag voor Nederlandsch-Indië*, 21-1-1929.

Periodicals

Staatsblad van Nederlandsch-Indië ('s-Gravenhage: Schinkel; Batavia: Landsdrukkerij 1816-1948), numbers:

1818 n14	1877 n282	1892 n 82	1906 n455	1912 n186
1819 n5	1878 n86-87	1892 n136-137	1906 n463	1912 n504-508
1824 n19a	1878 n300-301	1893 n56	1906 n250-251	1914 n84
1824 n47	1878 n350	1893 n68	1907 n182-184	1914 n101
1836 n26	1878 n352	1893 n108	1907 n379	1914 n130-132
1837 n26	1879 n167	1893 n172-186	1907 n380	1914 n313-316
1847 n23	1879 n337	1893 n189	1907 533	1915 n21
1851 n97	1879 n377	1894 n16	1908 n13	1915 n191
1858 n66-67	1880 n116	1894 n282	1908 n25	1915 n308
1863 n169	1885 n198	1895 n181	1908 n29	1917 n275
1864 n14	1885 n211	1895 n295	1908 n69	1917 n521
1864 n106	1889 n96	1897 n13	1908 n93	1918 n2
1864 n169	1889 n267	1899 n23	1908 148	1918 n772
1865 n42	1890 n248	1901 n204	1908 n298	1919 n461
1867 n122-125	1890 n162	1902 n35	1908 n412	1920 n678
1870 n1	1890 n248	1903 n315	1909 n120	1925 n328
1870 n91	1891 n45	1904 n275-277	1910 n15	1925 n448
1874 n94b	1891 n97	1905 n277	1910 n256	1927 n152
1877 n167	1891 n117	1905 n520	1910 n628	1934 n649
1877 n197	1891 n160	1906 n76	1912 n100	
1877 n197	1892 n67	1906 n83	1912 n119	

PUBLISHED PRIMARY SOURCES: BOOKS AND ARTICLES PUBLISHED BEFORE 1942

Arminius, "Het Budget van een Javaansche Landbouwer." *De Indische Gids* 11 (1889), 1685- 1720, 1886-1917, 2150-2186.
 B., "Heerendiensten Op Java." *Tijdschrift voor het Binnenlandsch Bestuur* 2 (1889), 203-209.
 Ballot, J., *Ontwerp Agrarische Regeling voor Sumatra's Westkust*, Mei 1911 (S.I.: s.n., 1911).
 Bakhuizen van den Brink, C., "De Inlandsche Burgers in De Molukken." *Bijdragen tot de Taal-, Land- en Volkenkunde van Nederlandsch-Indië* 70:1 (1915), 595.

- Bentham, J., *A Protest against Law Taxes* (London: Printed for T. Payne near the Mews Gate, Charing-Cross, 1793).
- *Supply without Burthen* (London: Printed for J. Debrett, 1795).
- Berg, L.W.C. van den, "De Atjheres." *De Gids* 58 (1894), 195-238.
- "Het Inlandsche Gemeentewezen Op Java en Madoera." *Bijdragen tot de Taal-, Land- en Volkenkunde van Nederlandsch-Indië* 52:1 (1901), 1.
- Berg, N.P. van den, *Mist het Protest Tegen "De Bijdrage" een op Recht en Billijkheid Steunenden Grondslag?: Brief aan den Heer F. Alting Mees* (Batavia: G. Kolff, 1878).
- *Munt-, Crediet- en Bankwezen, Handel en Scheepvaart in Nederlandsch Indië: Historisch-Statistische Bijdragen* ('s-Gravenhage: Martinus Nijhoff, 1907).
- Bergsma, W.B., *Eindresumé van het bij Goevernements Besluit d.d. 10 Juni 1867 No. 2 Bevolen Onderzoek naar de Rechten van den Inlander op den Grond op Java en Madoera* (3 vols., Batavia: Ernst & Co, 1876-1896).
- Besseling, O.P., "De Hoofdelijke Belasting in de Padangsche Bovenlanden." *Tijdschrift voor het Binnenlandsch Bestuur* 28 (1905), 386-394.
- Bleeker, P., *Reis Door De Minahassa en den Molukschen Archipel: Gedaan in de Maanden September en Oktober 1855 in het Gevolg van den Gouverneur Generaal Mr. A.J. Duymaer van Twist* (2 vols, Batavia: Lange & Co, 1856).
- Blom, D., "Uitvoerrechten Voor Indie?" *Quarterly Review of The Royal Netherlands Economic Association* 66:1 (1917), 529-537.
- Bodemeijer, "Een Nieuw Model Landrente Aanslagbiljet." *Tijdschrift voor het Binnenlandsch Bestuur* 16 (1899), 532-564.
- Boeke, J.H., *Tropisch-Koloniale Staathuishoudkunde: Het Probleem* (PhD thesis, Amsterdam: UvA, Debussy, 1910).
- *Economie van Indonesië* (Haarlem: Tjeenk Willink, 1953).
- Bosch, J. van den, *Brief, Inhoudende eenige Onpartijdige Aanmerkingen, op eene Memorie, onlangs in het Licht Verschenen, Onder den titel van: Staat der Nederlandsche Oost-indische Bezittingen, onder het Bestuur van den Gouverneur Generaal Herman Willem Daendels, Ridder, Luitenant-Generaal, & C. in den Jaren 1808-1811* ('s Gravenhage / Amsterdam: Johannes Allart, 1815).
- Bosse, J. van, *Eenige Beschouwingen omtrent de Oorzaken van den Achteruitgang van de Koffiecultuur ter Sumatra's Westkust, Benevens eenige Opmerkingen omtrent de Economische en Politieke Toestanden Aldaar* ('s Gravenhage: Nijhoff, 1895).
- Brakel, D., *Het Administratief, het Geldelijk en het Materieel Beheer in Nederlandsch-Indië* (3 vols.; Bandoeng, 1912-1913).
- Brink, H.J. van, *De Indische Ordonnantien op de Inkomsten- en Productenbelastingen* (Amsterdam: De Bussy, 1921).
- "Overzicht van de Onlangs tot stand Gekomen Herziening en Uitbreiding van de Belastingen in Nederlandsch Indië." *De Economist* 70 (1921): 535.
- *De Belastingdruk in Nederlandsch-Indië* (Overdruk uit: Economische en Statistische Berichten, No. 664-665, Rotterdam: s.n., 1928).
- Brooshooft, P., "Links en Rechts: De Druk der Dessadiensten." *De Locomotief*, 29-9-1906.
- Bruggen Cate, B. ten, *De Belasting op het Bedrijf in Nederlandsch-Indië* (Batavia: Kolff & Co, 1898).
- Brunner, O.R.E., *De Unificatie van het Belastingstelsel in Ned.-Indië* (Weltevreden: Kenanga, 1928).
- Centraal Kantoor voor de Statistiek, *Korte Mededelingen no. 15: Enkele opmerkingen over de Uitkomsten van de Statistiek der Personeele Belasting Gedurende 1929/1936* (Batavia: Landsdrukkerij, 1938).

- C.L., "Bepaling Van Belastingplichtigheid." *Tijdschrift voor het Binnenlandsch Bestuur* 44 (1913), 146-147.
- "De Gajoweg." *Tijdschrift voor het Binnenlandsch Bestuur* 48 (1915), 299-302.
- Cock Buning, W. de, *De Herziening van het Belastingstelsel voor Nederlandsch-Indië* (Utrecht: Bruna, 1924).
- C.L. "Bepaling Van Belastingplichtigheid." *Tijdschrift voor het Binnenlandsch Bestuur* 44 (1913), 146-147.
- "De Gajoweg." *Tijdschrift voor het Binnenlandsch Bestuur* 48 (1915), 299-302.
- Colijn, H., *Politiek Beleid en Bestuurszorg in de Buitenbezittingen* (Batavia: Landsdrukkerij, 1907).
- *Koloniale Vraagstukken van Heden en Morgen* (Amsterdam: De Standaard, 1928).
- Brink, H.J. van, *De Indische Ordonnantien op de Inkomsten- en Productenbelastingen* (Amsterdam: De Bussy, 1921).
- Commissie tot Herziening van het Belastingstelsel in Nederlandsch-Indië, *Eerste Verslag van de Commissie tot Herziening van het Belastingstelsel in Nederlandsch-Indië* (Weltevreden: 's Landsdrukkerij, 1923).
- *Tweede Verslag van de Commissie tot Herziening van het Belastingstelsel in Nederlandsch-Indië* (Weltevreden: 's Landsdrukkerij 1924).
- *Vierde Verslag van de Commissie tot Herziening van het Belastingstelsel in Nederlandsch-Indië* (Weltevreden: 's Landsdrukkerij, 1925).
- Damsté, H.T., «Atjeh-Historie." *Koloniaal Tijdschrift* 5:1 (1916), 318-339, 449-468, 609-627.
- "Hikajat Prang Sabi." *Bijdragen tot de Taal- Land- en Volkenkunde* 84 (1928), 545-609.
- Davidson, G.F., "Trade and Travel in the Far East; or Recollections of Twenty-One Years Passed in Java, Singapore, Australia and China." In *Recollections of Twenty-one Years Passed in Java, Singapore, Australia and China* (London: Madden, 1846).
- Day, C., *The Policy and Administration of the Dutch in Java* (New York: Macmillan, 1904).
- Departement van Binnenlandsch Bestuur, *Handleiding ten Dienste van de Indische Bestuursambtenaren Op Java En Madoera*, No. 46/F: *Verponding* (Batavia: Kolff & Co, 1922).
- *Handleiding ten Dienste van de Indische Bestuursambtenaren op Java en Madoera*, no. 2/BB: *Hoofdgeld* (Weltevreden: 's Landsdrukkerij, 1918).
- Departement van Landbouw, Nijverheid en Handel, *Mededelingen van het Centraal Kantoor voor de Statistiek* No. 69: *Eenige Bijzonderheden Betreffende het Aantal Aangeslagenen in de Inkomstenbelasting*, 1925 (Batavia: Landsdrukkerij, 1925).
- Deventer, C.Th. van, "Het Pijnlijke Kwartier." *De Gids* 78 (1914), 254-265.
- Deventer, S. van, Jszn., *Bijdragen tot de Kennis van het Landelijk Stelsel op Java* (3 vols, Zalt-Bommel: Joh. Noman en Zoon, 1865-1866).
- Dronkers, K.H., *De Loonbelasting* (Batavia: Noordhoff-Kolff, 1936).
- Duyvendak, J.P., *Het Kakean-Genootschap van Seran* (PhD thesis, Universiteit Leiden, 1926).
- Easton, N., "De Voorgestelde Wijziging der Indische Mijnwet." *Quarterly Review of The Royal Netherlands Economic Association* 65:1 (1916), 795-820.
- Eerde, J.C. van, "Gegevens Betreffende de Onder-Afdeeling West-Ceram." *Tijdschrift van het Aardrijkskundig Genootschap* 37:4 (1920), 531-535.
- Ernst, "Afschaffing of Afkoopbaarstelling der Heerendiensten op Java." *De Indische Gids* 12 (1890), 1434-1462.
- Fievez de Malines van Ginkel, H., *Verslag van den Economischen Toestand der Inlandsche Bevolking*, 1924. Weltevreden: Landsdrukkerij, 1924.

- *Verslag van den Belastingdruk op de Inlandsche Bevolking in de Buitengewesten* (Weltevreden: Landsdrukkerij, 1929).
- Fokkens, F., *De Controleur op Java en Madoera: Memorandum van Ambtelijke Voorschriften en Bepalingen ten Behoeve van de Ambtenaren bij het Binnenlandsch Bestuur*. Vol II: *Belastingen* (Batavia: Kolff & Co, 1885).
- *Eindresumé van het bij Besluit van den Gouverneur-Generaal van Nederlandsch-Indië Van 24 Juli 1888 N°8 Bevolen Onderzoek naar de Verplichte Diensten der Inlandsche Bevolking op Java en Madoera, (Gouvernementslanden)* (2 vols., Batavia: Smits, 1901-1902).
- *Onze Naaste Plicht ten aanzien van de Inlandsche Bevolking op Java en daar Buiten, Naar Aanleiding der Indische Begrooting voor 1903* ('s-Gravenhage: s.n., 1902).
- *Bijdrage tot de Kennis onzer Koloniale Politiek der Laatste Twintig Jaren* (2 vols. 's Gravenhage: Couvée, 1908).
- *De Afschaffing van Heerendiensten in de Memorie van Antwoord Betreffende de Ontwerp-Indische Begrooting van 1913* ('s-Gravenhage: s.n., 1912).
- *De Afschaffing der Laatste Heerendiensten op Java* (Baarn: Hollandia, 1914).
- Frijling, W., "De Algemeene Belasting op de Bedrijfs- en Andere Inkomsten." *Koloniaal Tijdschrift* 4 (1915), I, 44.
- "Een Controle Middel op Belastinginning." *Tijdschrift voor het Binnenlandsch Bestuur* 48 (1915), 67-70.
- Gelderen, J. van, *Voorlezingen over Tropisch-Koloniale Staathuishoudkunde* (Haarlem: H.D. Tjeenk Willink, 1927).
- Gogol, "Losse Gedachten van een Heerendienstplichtige door Gogol." *Tijdschrift voor het Binnenlandsch Bestuur* 3 (1889), II: 340 and III: 42, 92, 316.
- Gonggrijp, G.R.C., *Schets eener Economische Geschiedenis van Nederlandsch-Indië* (Haarlem: Bohn, 1928).
- Gorkom, K.W. van, "Gedwongen Arbeid en Kultures." *Tijdschrift voor Nijverheid en Landbouw in Nederlandsch-Indië* 12 (1866), 391-414.
- Gouvernements Post-, Telegraaf- en Telefoondienst in Nederlandsch-Indië, *De Indische Comptabiliteitswet, het Materieel Beheer, Reglement op de Openbare Verkoopingen in Ned. Indië, Inventarisgoederen en Vervoer van 's Lands Goederen (Transporten), Een en Ander voor zoover de Kennis Daarvan voor de Ambtenaren van de Post- en Telegraaf-dienst Noodig is* (Batavia: Kolff, 1917).
- Graafland, J.N., *Iets over de Fiscale Wetgeving in Nederlandsch Oost-Indië* ('s Gravenhage: Martinus Nijhoff, 1905).
- Haga, B.J., "De Behandeling van den Gedwongen Arbeid te Genève en de Geschiedheid van de Internationale Arbeidsorganisatie voor Koloniale Arbeidsvraagstukken." *Koloniale Studiën* 14:II (1930): 213-251.
- Hamerster, A.J. et al., *Rapport van de Commissie van Onderzoek Ingesteld bij het Gouvernementsbesluit van 13 Februari 1927 No.1a. 2: De Economische Toestand en de Belastingdruk met Betrekking tot de Inlandsche Bevolking van Sumatra's Westkust* (Weltevreden: Landsdrukkerij, 1928).
- Hasselman, C.J., "Een Onverdiend Vonnis over de Gewestelijke Heerendienstregelingen van Java en Madoera." *Tijdschrift voor het Binnenlandsch Bestuur* 22 (1902) 503-518.
- *Eindverslag over het Onderzoek naar den Druk der Dessadiensten op Java en Madoera (Ingesteld Krachtens Gouvts. Besluit Dd. 25 Januari 1902 No. 19)* (Batavia: Landsdrukkerij, 1905).
- Hasselt, A.L. van, *Volksbeschrijving van Midden-Sumatra* (Leiden: Brill, 1882).

- Heckler, F.A., *Voorstellen Betreffende de Invoering van Directe Belastingen in het Gouvernement Sumatra's Westkust* (III vols., Batavia: 1905-1906).
- Heine-Geldern, R., "Conceptions of State and Kingship in Southeast Asia." *The Far Eastern Quarterly* 2:1 (1942), 15-30.
- Heyl, J.H., *De Pepercultuur in Atjeh en Onderhoorigheden* (S.l.: s.n., 1913).
- Hoëvell, G.W.W.C. baron van, *Ambon en meer Bepaaldelijk de Oeliasers, Geographisch, Ethnographisch, Politisch en Historisch Geschetst (Met eene Kaart der Oeliasers)* (Dordrecht: Blussé en Van Braam, 1875).
- "Bijschrift bij de Kaarten van Seran (Vulgo Seran)." *Tijdschrift van het Aardrijkskundig Genootschap* 13 (1896), 508-532.
- Hoëvell, W.R. baron van, "Schets van een Ethisch Program." *Tijdschrift voor Nederlandsch Indië* (1849), 59.
- „Generaal Michiels." *Tijdschrift voor Nederlandsch Indië* 12:11 (1850), 374-376.
- Holle, K.F., "Herendienst in Nederland." *Tijdschrift voor het Binnenlandsch Bestuur* 7 (1892), 219-230.
- Holleman, F.D., *Het Adat-Grondenrecht van Ambon en de Oeliasers* (Delft: Meinema, 1923).
- Houtman, J.P.W., "Over het Walsen der Heerendienstwegen." *Tijdschrift voor het Binnenlandsch Bestuur* 22 (1902), 249-259.
- "Over den Invloed van eenige Factoren op het Verbruik van Verhardingsmateriaal voor Grint- en Steenslagwegen." *Tijdschrift voor het Binnenlandsch Bestuur* 22 (1902), 449-455.
- Huitema, W.K., *De Bevolkingskoffiecultuur op Sumatra: Met een Inleiding tot Hare Geschiedenis op Java en Sumatra* (PhD thesis, Wageninge University, Wageningen: Veenman, 1935).
- Jordaan, J.M., "Een Nieuwe Landrente-Administratie." *Tijdschrift voor het Binnenlandsch Bestuur* 16 (1899), 398-405.
- Kat Angelino, A.D.A. de, *Staatkundig Beleid en Bestuurzorg in Nederlandsch-Indië* ('s-Gravenhage: Nijhoff, 1931).
- Kern, R.A., "Het Landelijk Stelsel in het Bantensche Rijk." *De Indische Gids* 28 (1906), 685-710.
- "Na de Afschaffing der Heerendiensten." *Koloniaal Tijdschrift* 3 (1914), 653-656.
- Kessler, L.W.A., "Onze Tegenwoordige Atjeh-Politiek." *Tijdschrift voor Nederlandsch-Indië* 3 (1899), 105-117.
- "Bij Wie de Fout Schuilt in zake Atjeh." *Tijdschrift voor Nederlandsch-Indië* 3 (1899), 180-181.
- "Geschiedvervalsing in zake Atjeh." *Tijdschrift voor Nederlandsch-Indië* 3 (1899), 215-220.
- "De Oude Atjeh-Legende." *Tijdschrift voor Nederlandsch-Indië* 3 (1899), 407-415.
- "Atjeh." *Tijdschrift voor Nederlandsch-Indië* 3 (1899), 461-473.
- "Herstel van het Sultanaat in Atjeh." *Tijdschrift voor Nederlandsch-Indië* 4 (1899), 160-164.
- "Dr. Snouck Hurgronje en de Macht der Atjehsche Oelama's." *Tijdschrift voor Nederlandsch-Indië* 4 (1900), 245-255.
- "Een Helder Licht over den Tegenwoordigen Toestand in Atjeh." *Tijdschrift voor Nederlandsch-Indië* 4 (1900), 497-503.
- Kielstra, E.B., "De Koffiecultuur ter Westkust Van Sumatra." *De Indische Gids* 10:2 (1888): 1437-1486 and 1609-1674.

- Kielstra, J.C., and C. Lulofs, "Verplichte Diensten of Geldelijke Heffingen?" *Tijdschrift voor het Binnenlandsch Bestuur* 46 (1914), 28-44.
- KITLV/Commissie voor het Adatrecht, *Adatrechtbundels: Bezorgd door de Commissie voor het Adatrecht; uitg. door het Koninklijk Instituut voor Taal-, Land- en Volkenkunde van Nederlandsch-Indië* (45 vols., 's-Gravenhage: Nijhoff, 1910-1955), vols. 1, 10-13, 15, 20-21, 25, 35 and 38.
- Koeboes, "Proef Genomen in Betrekking tot het Onderhoud der Wegen in Heerendienst." *Tijdschrift voor het Binnenlandsch Bestuur* 2 (1889), 149-174.
- Köhler, H.J., "Het Opvoedend Element in Belastingheffing Gelegen." *Tijdschrift voor het Binnenlandsch Bestuur* 45 (1913), 139-140.
- Korn, V.E., "De Vrouwelijke Mama in de Minangkabausche Familie." *Bijdragen tot de Taal-, Land- en Volkenkunde van Nederlandsch-Indië* 100 (1941), 301-338.
- Kremer, J., "De Inkomsten van het Landschaps-Bestuur in het Gewest Atjeh en Onderhoorigheden." *De Indische Gids* 42:2 (1920), 123-148.
- *Atjeh: Algemeen Samenvattend Overzicht van Land en Volk van Atjeh en Onderhoorigheden* (2 vols. Leiden: E.J.Brill, 1922).
- Kroesen, T.A.L., "Het Inlandsch Bestuur ter Sumatra's Westkust." *Tijdschrift voor Nederlandsch-Indië* 2 (1873), 81-109 and 208-230.
- "Het Grondbezit ter Sumatra's Westkust." *Tijdschrift voor Nederlandsch-Indië* 4:3 (1874), 1-28.
- Langen, W.J. de, "The Netherlands East Indies, and the Taxation of Limited Companies with International Interests." *Cahiers de Droit Fiscal International* 1 (1939), 105-122.
- Lancée, L., *Beknopt Overzicht van het Nederlandsch-Indisch Belastingrecht* (Batavia: Noordhoff-Kolff, 1935).
- Leeuw, B.J. de, *Hoofdpijnen van het Belastingstelsel in Ned.-Indië. Voordracht, 11 December 1926, Gehouden voor de Vereeniging voor Belastingwetenschap* ('s-Hertogenbosch: Vereeniging voor Belastingwetenschap, 1927).
- Liefcrinck, J.H., *Onderzoek naar de Heffing van Belastingen en de Vordering van Heerendiensten in Eenige Deelen der Buitenbezittingen* (5 vols., Batavia: Landsdrukkerij, 1917).
- Ligthart, T., "Uitvoerrechten voor Ned.-Indië." *Economisch-Statistische Berichten* 4:202 (1919), 1032.
- Louter, J.de, *Handleiding tot de Kennis van het Staats- en Administratief Recht van Nederlandsch-Indië* ('s-Gravenhage: Nijhoff, 1904).
- Lulofs, C., "Koffiecultuur en Belasting ter Sumatra's Westkust." *De Indische Gids* 26:2 (1904), 1629-1661 and 1787-1815.
- "Belastingpolitiek in de Buitenbezittingen." *Tijdschrift voor het Binnenlandsch Bestuur* 43 (1912), 74-94.
- Maclaine Pont, P., "Belasting op Sumatra's Westkust." *NRC*, 24-9-1907 and *Nieuwe Courant* 2-11-1907.
- Marchant, H.P., *Arm of Rijk?* (Offprint From: *Vragen des Tijds*, S.I.: s.n., 1914).
- Marel, J. van der and J.H. Liefcrinck, *Bijlage van het Verslag van het Lid van den Raad van N.-I., J.H. Liefcrinck, over zijn Onderzoek naar de Heffing van Belastingen en de Invoering van Heerendiensten ter Sumatra's Westkust. Nota over den Druk der Heerendiensten* (Vol. 2 of J.H. Liefcrinck, *Onderzoek naar de Heffing van Belastingen en de Vordering van Heerendiensten in eenige Deelen der Buitenbezittingen*; Batavia: Landsdrukkerij, 1917).
- Meijer Ranneft, J.W., "Reglementeering van Zachten Dwang (Prentah Aloes)." *Tijdschrift voor het Binnenlandsch Bestuur* 39 (1910), 57-70.

- Meijer Ranneft, J.W., and W. Huender, *Onderzoek naar den Belastingdruk op de Inlandsche Bevolking* (Weltevreden: Landsdrukkerij, 1926).
- Mendelaar, J.J., "Bestuur en Besturen in de Minangkabau." *De Indische Gids* 62 (1940), 529-549.
- Merkus, P., *Kort Overzicht der Financiële Resultaten van het Stelsel van Kultures Onder den Gouverneur-Generaal J. van den Bosch* (Kampen: K. van Hulst, 1835).
- Middendorp, W., *Twee Achterlijke Arbeidssystemen voor Inboorlingen in Nederlandsch Oost-Indië: (Heerendienst En Poenale Sanctie)* (Haarlem: Tjeenk Willink, 1929).
- Mill, J.S., "On the General Principles of Taxation (1871)." In P. O'Brien (eds.), *The History of Taxation* (London: Pickering & Chatto, 1999), 274-301.
- Money, J.W.B., *Java, or How to Manage a Colony*. (2 vols., London: Hurst and Blackett, 1861; reprint, Singapore: Oxford University Press, 1985).
- Nanlohy, "Bij de Berg Alfoeren van het Eiland Seran." *De Christelijke Onderwijzer* 14/20 (1928), 173-174.
- Nederburgh, H.G., "Hoofdelijke Belasting en Poesakagoed." *Sumatra Bode* 28-1-1905.
- Nieboer, H.J., *De Wet op de Oorlogswinstbelasting 1916* ('s-Gravenhage: Nijhoff, 1916).
- Ockerse, W.F.P., 'Koffiecultuur en Belasting ter Sumatra's Westkust' in *Bataviaasch Nieuwsblad*, 28 and 30-3-1905.
- Pieren, A.C.N., "De Diensten aan de Hoofden op Java en Madura." (Leiden: Groen, 1884).
- Pierson, N.G., *Het Kultuurstelsel: Zes Voorlezingen* (Amsterdam: P.N. van Kampen, 1868).
- "De Progressieve Inkomstenbelasting." *De Economist* 37 (1888), 745.
- *Leerboek Der Staathuishoudkunde* (Haarlem: De Erven F. Bohn, 1896).
- Raffles, T.S., *The History of Java* (2 vols., London: Black, Parbury and Allen, 1817).
- Ramaer, J., "Nieuwe Belastingen op Javasuikei." *Economisch-Statistische Berichten* 4:202 (1919), 1027.
- Reys, R.J.W., *De Inkomstenbelasting der Inlanders en met hen Gelijkgestelden in Nederlandsch Oost-Indië* ('s-Gravenhage: Nijhoff, 1925).
- Riedel, J.G.F., *De Sluik- en Kroesharige Rassen tusschen Selebes en Papua* ('s Gravenhage: Nijhoff, 1886).
- Ritz, A., *De Indische Inkomstenbelasting voor de Naamlooze Vennootschap* (Amsterdam: De Bussy, 1923).
- Roest, J., "Vergelijkend Overzicht van de Buitenbezittingen van de Inlandsche Bevolking Geheven Directe Belastingen over 1913." *Tijdschrift voor het Binnenlandsch Bestuur* 48 (1913), 518-529.
- Rouffaer, G.P., "De Agrarische Rechtstoestand der Inlandsche Bevolking op Java en Madoera. Rapport Uitgebracht aan Mr. C. Th. Deventer op 16 April 1904." *Bijdragen tot de Taal-, Land- en Volkenkunde van Nederlandsch-Indië* 74:3 (1918), 305-398.
- Ruinen, W., "Sagopalmen en Hunne Beteekenis voor de Molukken." *De Indische Gids* 43:1-2 (1921), 501-523, 598-622.
- "Ethnografische Gegevens van West-Ceram." *Mensch en Maatschappij* 5 (1929), 220-232.
- Rutten, L., "Ontwikkelingsmogelijkheden van het Eiland Ceram." *Tijdschrift van het Aardrijkskundig Genootschap* 27 (1920), 43-73.
- Sachse, F.J.P., *Het Eiland Seran en zijne Bewoners* (Leiden: E.J. Brill, 1907).
- *Gegevens uit de Nota Betreffende de Onderafdeeling West-Ceram* (Batavia: Encyclopaedisch Bureau, 1919).
- *Seran* (Weltevreden: G. Kolff & Co., 1922).
- Sandenbergh Matthiessen, C., *Het Koloniaal Vraagstuk van het Uur: Met eenige Stellingen nader Toegelicht* ('s Gravenhage: J. & H. van Langenhuysen, 1866).

- Schadee, W.H.M., *Geschiedenis van Sumatra's Oostkust* (2 vols., Amsterdam: Oostkust van Sumatra-Instituut, 1918).
- Scheltema de Heere, G.A.N., "De Belastinginvoering op Sumatra's Westkust." *De Indische Gids* 44:1 (1923), 122-156.
- Schoch, C.F., *De Heerendiensten op Java en Madura volgens het Regeerings-Reglement van 1854* (Van Stockum, 1891).
- Schrieke, B.J.O., "Het Probleem der Bestuursorganisatie ter Sumatra's Westkust." *Koloniale Studiën: Tijdschrift van de Vereeniging voor Studie van Koloniaal-Maatschappelijke Vraagstukken* 11 (1927), 57-10.
- *Indonesian Sociological Studies: Selected Writings of B. Schrieke* (2 vols., The Hague/Bandung: Van Hoeve, 1955-1957).
- Scidmore, E.R., *Java: The Garden of the East* (New York: The Century co., 1897. Reprint, Singapore: Oxford University Press, 1984).
- Smith, A., *An Inquiry into the Nature and Causes of the Wealth of Nations* (Edited by R.H. Campbell, A.S. Skinner and W.B. Todd. Indianapolis: Liberty Classics, 1981).
- Snouck Hurgronje, C., *De Atjehers* (2 vols., Batavia: Landsdrukkerij, 1893-1895).
- "Een Onbezonnen Vraag." *Java-Bode*, 22/23-11-1899.
- *Het GajöLand en zijne Bewoners* (2 vols., Batavia: Landsdrukkerij, 1903).
- Snouck Hurgronje, C., E. Gobée and C. Adriaanse (eds.), *Ambtelijke Adviezen van C. Snouck Hurgronje 1889-1936* (3 vols., 's-Gravenhage: Nijhoff, 1957).
- Somer, J.M., *De Korte Verklaring* (Breda: Corona, 1934).
- Stuers, H.J.J.L. Ridder de, *De Vestiging en Uitbreiding der Nederlanders ter Westkust van Sumatra* (Amsterdam: Van Kampen, 1849).
- Suchtelen, B. van, "Een Controlesysteem op Belastinggebied voor Anaphabeten (voor Streken waar Individuele Belastingaanslag wordt Toegepast)." *Tijdschrift voor het Binnenlandsch Bestuur* 44 (1913), 117-129.
- Swieten, J. van, "De Invoering en Werking van het Koffijstelsel in het Gouvernement van Sumatra's Westkust." *Tijdschrift voor Nederlandsch-Indië* 1 (1863), 203-224.
- Tauern, O.D., *Patasiwa und Patalima: vom Molukkeneiland Seran und Seinen Bewohnern. Ein Beitrag zur Völkerkunde* (Leipzig: Voigtländer, 1918).
- Tichelman, G.L., "De Onder-Afdeling Amahei (Seran)." *Tijdschrift van het Aardrijkskundig Genootschap* 42 (1925), 653-724.
- "Bataksche Belastingbelevnissen." *De Indische Gids* 60:1 (1938), 135-141.
- Treub, M.W.F., *Nota Van Mr. M. W. F. Treub, Voorzitter van den Ondernemersraad voor Nederlandsch-Indië, over de Inkomstenbelasting, de Extrawinstbelasting en de Overwinstbelasting van Naamloze Vennootschappen, de Productenbelastingen en de Uitvoer-rechten op Producten* ('s-Gravenhage: Mouton & Co, 1922).
- *Nadere Beschouwingen over de Indische Vennootschapsbelasting* (Weltevreden: NV Boekhandel Visser & Co, 1923).
- Verwey, A.W.C., "De Belasting in Natura ter Sumatra's Westkust. Open Brief aan den Heer Joh. F. Snelleman." *De Indische Gids* 3:2 (1881), 59-90.
- Veth, P.J., *Atchin en zijne Betrekkingen tot Nederland; Topographisch-Historische Beschrijving* (Leiden: Kolff, 1873).
- Visser, J., *Overzicht van het Belastingwezen van Nederlandsch-Indië, in het Bijzonder van Java en Madoera: voor Onderwijs en Praktijk* (Semarang: Van Dorp, 1927).
- Vitalis, L., *De Invoering, Werking en Gebreken van het Stelsel van Kultures op Java* (Zalt-Bommel: Joh. Noman en Zoon, 1851).
- Vleming, J.L., *Critisch Antwoord op de Belastingnota van Mr. M. W. F. Treub, Voorzitter van den Ondernemersraad voor Nederlandsch-Indië* (Batavia: Javasche Boekhandel, 1922).

- *De Financieele Positie van Ned.-Indië en de Belastingpolitiek van de Laatste Jaren* (Amsterdam: Ontwikkeling, 1926).
- Vleuten, J.M. van, "Belasting in Arbeid en Belasting in Geld op Java." *De Gids* 36 (1872), 210-232.
- "Invloed van Heerediensten en Hoofden op het Grondbezit." *Tijdschrift voor Nederlandsch-Indië* 1:1 (1872), 293-299.
- Vollenhoven, C. van, "Antirouffaer. Naschrift op het Rapport van 16 April 1904 over den Agrarischen Rechtstoestand der Inlandsche Bevolking op Java en Madoera." *Bijdragen tot de Taal-, Land- en Volkenkunde van Nederlandsch-Indië* 74:3 (1918), 399-406.
- *Het Adatrecht van Nederlandsch-Indië* (3 vols., Leiden: Brill, 1918-1933).
- *De Indonesiër en zijn Grond* (Leiden v/h E.J. Brill, 1919).
- Vries, G. de, *Bij De Berg-Alfoeren op West-Seran: Zeden, Gewoonten en Mythologie van een Oervolk* (Zutphen: Thieme, 1927).
- Waal, E. de, *Aanteekeningen over Koloniale Onderwerpen* ('s Gravenhage: M. Nijhoff, 1864).
- Waals, L.J. van der, *De Indische Invoerrechten* (Helder: De Boer, 1926).
- Wellenstein, E.P., *Het Onderzoek naar den Belastingdruk op de Inheemsche Bevolking van Nederlandsch-Indië* (Weltevreden: G. Kolff & Co., 1925).
- Wessels, L., *De Voorstellen van de Indische Regeering omtrent de Gouvernements-Koffiecultuur op Java en Sumatra's Westkust* ('s-Gravenhage: Nijhoff, 1892).
- Westerman, W., *De Tabakscultuur op Sumatra's Oostkust* (Amsterdam: De Bussy, 1901).
- Willinck, G.D., *Het Rechtsleven Bij De Minangkabausche Maleiërs* (Leiden: Brill, 1909).
- No title, *Java Bode*, 6-11-1.

Anonymous or unknown author:

- "De Atjeh Paragraaf in de Troonrede." *Tijdschrift voor Nederlandsch-Indië* 3 (1899), 627-639.
- De Gouvernements-Koffiecultuur van 1888-1903* (3 vols., Batavia: Landsdrukkerij, 1904).
- "De Hervorming der Molukken." *Tijdschrift voor Nederlandsch Indië* 2:1 (1868), 120-139, 180-199.
- "De Toekomst van Groot-Atjeh." *Tijdschrift voor Nederlandsch-Indië* 9:1 (1880), 241-255.
- "Het Resultaat van de Invoering van de Algemeene Inkomstenbelasting van Stsbl. 1914 No. 180 in Habinsaran." *Tijdschrift voor het Binnenlandsch Bestuur* 48 (1915), 139-142.
- "Leer den Inlander op Eigen Benen Staan." *Tijdschrift voor het Binnenlandsch Bestuur* 45 (1913), 139-140, 403-405.
- Regeling der Heerendiensten op Java* (Overgedrukt uit het *Dagblad van Zuidholland en 's Gravenhage*; 's Gravenhage: J. A. de la Vieter, 1866).
- "Sedert Wanneer is het Gouvernement zoo Anti-Chineesch Geworden?" *Tijdschrift voor Nederlandsch-Indië* 1 (1857), 169-171.
- "Toestand op Particuliere Landerijen." *Tijdschrift voor Economische en Sociale Geographie* 5 (1914), 36.
- "Varia." *Tijdschrift voor Nederlandsch-Indië* 8:1 (1879), 402-404.
- Voorschriften Betreffende de Comptabiliteit in Nederlandsch-Indië* (Batavia: Landsdrukkerij, 1887).
- Voorschriften Betreffende de Comptabiliteit in Nederlandsch-Indië* (Batavia: Landsdrukkerij, 1911).
- Voorschriften Betreffende de Comptabiliteit in Nederlandsch-Indië* (Batavia: Landsdrukkerij, 1918).

BIBLIOGRAPHY¹

- Aass, S., *Chayanov and Java: A Discussion of Chayanov's Micro- and Macro Theory of Peasant Economy* (Storhove: Hedmark/Oppland Distrikthøyskole – Samfunns-politikk, 1975).
- Abdullah, T., *Schools and Politics: The 'Kaum Muda' Movement in West Sumatra (1927-1933)* (PhD thesis, Cornell University, 1970).
- "The Making of a Schakel Society: The Minangkabau Region in the Late 19th Century." *Madjalah Ilmu-Ilmu sastra Indonesia* 6:3 (1976), 13-29.
- "Islam and the Formation of Tradition in Indonesia: A Comparative Perspective." In J.C. Heesterman et al., *Comparative History of India and Indonesia Vol. 4: General Perspectives* (Leiden/New York: E.J. Brill, 1989), 17-36.
- Acemoglu, D., S. Johnson and J.A. Robinson, "The Colonial Origins of Comparative Development: An Empirical Investigation." *American Economic Review* 91:5 (2001), 1369-1401.
- Adams, J.P., "Trading States, Trading Places: The Role of Patrimonialism in Early Modern Dutch Development." *Comparative Studies in Society and History* 36:2 (1994), 319-355.
- "Principals and Agents, Colonialists and Company Men: The Decay of Colonial Control in the Dutch East Indies." *American Sociological Review* 61:1 (1996), 12-28.
- *The Familial State: Ruling Families and Merchant Capitalism in Early Modern Europe* (Ithaca: Cornell University Press, 2005).
- Adams, J.P., and M.M. Charrad, "Introduction: Old (Patrimonial) Political Forms Made New." In M.M. Charrad and J. Adams (eds.), *Patrimonial Capitalism and Empire* (Bingley: Emerald Group Publishing Limited, 2015), 1-5.
- Adriani, P.J.A., *Het Belastingrecht: Zijn Grondslagen en Ontwikkeling* (Amsterdam: Veen, 1948).
- Ahmat, A., *The Vernacular Press and the Emergence of Modern Indonesian Consciousness (1855-1913)* (Ithaca: SEAP Publication, 1995).
- Alatas, S.H., *The Myth of the Lazy Native: A Study of the Image of the Malays, Filipinos and Javanese from the 16th to the 20th Century and Its Function in the Ideology of Colonial Capitalism* (London: F. Cass, 1977).
- Alexander, J., and P. Alexander, "Protecting Peasants from Capitalism: The Subordination of Javanese Traders by the Colonial State." *Comparative Studies in Social History* 33:2 (1991), 370-394.
- Alexopoulou, K., "Local Conditions and Metropolitan Visions: Fiscal Policies and Practices in Portuguese Africa, C. 1850-1970." In A. Booth and E. Frankema (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, C.1850-1960* (Cambridge: Cambridge University Press, 2019), 230-263.
- Alexopoulou, K. and D. Juif, "Colonial State Formation without Integration: Tax Capacity and Labour Regimes in Portuguese Mozambique (1890s-1970s)." *International Review of Social History* 62:2 (2017), 215-252.
- Alfian, T.I., "Acheh Sultanate under Sultan Mohammad Daudsyah and the Dutch War." In S. Kardodirdjo (eds.), *Profiles of Malay Culture. Historiography, Religion and Politics* (Jakarta: Ministry of Education and Culture, Directorate General of Culture, 1976), 147-166.

1 Materials published after 1942.

- "Aceh and the Holy War (*Prang Sabil*).” In A.J.S. Reid (ed.), *Verandah of Violence: The Background to the Aceh Problem* (Singapore/Seattle: Singapore University Press/University of Washington Press, 2006), 109-120.
- Alwi, D., *Sejarah Maluku: Banda Naira, Ternate, Tidore Dan Ambon* (Jakarta: Dian Rakyat, 2005).
- Amran, R., *Sumatra Barat Plakat Panjang* (Jakarta: Penerbit Sinar Harapan, 1985).
- *Sumatra Barat: Pemberontakan Pajak 1908* (Jakarta: Gita Karya Geka, 1988).
- Andaya, L.Y., "Treaty Conceptions and Misconceptions: A Case Study from South Sulawesi." *Bijdragen tot de Taal-, Land- en Volkenkunde* 134:2-3 (1978), 275-295.
- *The Heritage of Arung Palakka: A History of South Sulawesi (Celebes) in the Seventeenth Century* (The Hague, Martinus Nijhoff, 1981).
- *The World of Maluku: Eastern Indonesia in the Early Modern Period* (Honolulu: University of Hawaii Press, 1993).
- *Leaves of the Same Tree: Trade and Ethnicity in the Straits of Melaka* (Honolulu: University of Hawai'i Press, 2008).
- Anderson, B.O'G., *Language and Power: Exploring Political Cultures in Indonesia* (Ithaca/London: Cornell University Press, 1990).
- *Imagined Communities: Reflections on the Origin and Spread of Nationalism* (London: Verso, 2006).
- Anderson, P., *Lineages of the Absolutist State* (New York/London: W.W Northon & Company, 2013).
- Anrooij, F. van, "Crisis en Financieel Beleid in Nederlandsch-Indie (1920-1925)." In P. Creutzberg and F. van Anrooij (eds.), *Between People and Statistics: Essays on Modern Indonesian History Presented to P. Creutzberg* (The Hague / Amsterdam: Nijhoff [under the auspices of the Royal Tropical Institute, Koninklijk Instituut voor de Tropen], 1979), 119-132.
- Appadurai, A., "Deep Democracy: Urban Governmentality and the Horizon of Politics." *Environment & Urbanization* 13:2 (2001), 23-43.
- Arendt, H., *The Origins of Totalitarianism* (New York: Harcourt Brace Jovanovich, 1973).
- Aritonang, J.S. and K.A. Steenbrink, *A History of Christianity in Indonesia* (Leiden/ Boston: Brill, 2008).
- Asikin, A., T. Noorjaya and Y. Himawati (eds.), *Pajak, Citra dan Bebannya — Pokok-Pokok Pemikiran Salamun* (A.T-PT Bina Rena Pariwisata, Cetakan Kedua, 1990).
- Aspinall, E., *Islam and Nation: Separatist Rebellion in Aceh, Indonesia* (Stanford: Stanford University Press, 2009).
- Bakker, H., "Het Economisch Belang van Noord-Sumatra tijdens de Atjehoorlog, 1873-1910." In J.Th. Lindblad and A.H.P. Clemens (eds.), *Het Belang van de Buitengewesten: Economische Expansie en Koloniale Staatvorming in de Buitengewesten Van Nederlands-Indië* (Amsterdam: NEHA, 1989) 41-65.
- Bakker, J.I., *Patrimonialism and Imperialism as Factors in Underdevelopment: A Comparative Historical Sociological Analysis of Java, with Emphasis on Aspects of the Cultivation System, 1830-1870* (PhD thesis, University of Toronto, 1979).
- Bang, P.F., "Tributary Empires and the New Fiscal Sociology: Some Comparative Reflections." In A. Monson and W. Scheidel (eds.), *Fiscal Regimes and the Political Economy of Premodern States* (Cambridge: Cambridge University Press, 2015), 537-556.
- Bartels, D., *Guarding the Invisible Mountain: Intervillage Alliances, Religious Syncretism and Ethnic Identity among Ambonese Christians and Moslems in the Moluccas* (PhD thesis, Cornell University, 1977).

- *In de Schaduw van de Berg Nunusaku: Een Cultuur-Historische Verhandeling over de Bevolking van de Midden-Molukken* (Utrecht: Landelijk Steunpunt Edukatie Molukkers, 1994).
- Barzel, Y., and E. Kiser, "Taxation and Voting Rights in Medieval England and France." *Rationality and Society* 14:4 (2002), 473-507.
- Bastin, J., *Raffles' Ideas on the Land Rent System in Java and the Mackenzie Land Tenure Commission* ('s-Gravenhage: Nijhoff, 1954).
- Bates, R.H., and D.H. Lien, "A Note on Taxation, Development, and Representative Government." *Politics & Society* 14:1 (1985), 53-70.
- Bayly, C.A., *Empire and Information: Intelligence Gathering and Social Communication in India, 1780-1870* (Cambridge: Cambridge University Press 1999).
- Beatty, A., "Kala Defanged: Managing Power in Java Away from the Centre." *Bijdragen tot de Taal-, Land- en Volkenkunde* 168:2-3 (2012), 173-194.
- Belich, J., J. Darwin and C. Wickham, "Introduction: The Prospect of Global History." In J. Belich, J. Darwin, M. Frenz, and C. Wickham (eds.), *The Prospect of Global History* (Oxford: Oxford University Press, 2016), 3-22.
- Bellenoit, H.J.A., *The Formation of the Colonial State in India: Scribes, Paper and Taxes, 1760-1860* (London/New York: Routledge/Taylor & Francis Group, 2017).
- Benda-Beckmann, F. von and K. von Benda-Beckmann, *Property in Social Continuity: Continuity and Change in the Maintenance of Property Relationships through Time in Minangkabau, West Sumatra*. (The Hague: M. Nijhoff, 1979 [Verhandelingen Van Het Koninklijk Instituut Voor Taal-, Land- En Volkenkunde vol. 86]).
- *Where Structures Merge: State and 'Off-State' Involvement in Rural Social Security on Ambon* (S.l.: s.n., 1989).
- "Property, Politics, and Conflict: Ambon and Minangkabau Compared." *Law and Society Review* 28:3 (1994), 589-607.
- "Myths and Stereotypes about Adat Law: A Reassessment of Van Vollenhoven in the Light of Current Struggles over Adat Law in Indonesia." *Bijdragen tot de Taal-, Land- en Volkenkunde van Nederlandsch-Indië* 167:2-3 (2011), 167-195.
- *Political and Legal Transformations of an Indonesian Polity: The Nagari from Colonisation to Decentralisation* (Cambridge: Cambridge University Press, 2013).
- Benda, H.J., "Political Elites in Colonial Southeast Asia: An Historical Analysis." *Comparative Studies in Society and History* 7:3 (1965), 233-251.
- *The Pattern of Administrative Reforms in the Closing Years of Dutch Rule in Indonesia* (New Haven: Southeast Asia Studies, Yale University, 1966).
- Benda, H.J. and L. Castles, "The Samin Movement." *Bijdragen tot de Taal-, Land- en Volkenkunde* 125:2 (1969), 207-240.
- Benjamin, G., "On Being Tribal in the Malay World." In G. Benjamin and C. Chou (eds.), *Tribal Communities in the Malay World: Historical, Cultural and Social Perspectives* (Singapore, ISEAS-Yusof Ishak Institute, 2002), 7-76.
- Benton, L., "Colonial Law and Cultural Difference: Jurisdictional Politics and the Formation of the Colonial State." *Comparative Studies in Society and History* 41:3 (1999), 563-588.
- "Law and Empire in Global Perspective: Introduction." *The American Historical Review* 117:4 (2012), 1092-1100.
- Benton, L. and R.J. Ross, "Empires and Legal Pluralism: Jurisdiction, Sovereignty, and Political Imagination in the Early Modern World." In R.J. Ross and L. Benton (eds.), *Legal Pluralism and Empires, 1500-1850* (New York: NYU Press, 2013), 1-20.
- Berge, T. van den, *Karel Frederik Holle: Theeplanter in Indië 1829-1896* (Amsterdam: Bakker, 1998).

- Berger, D., "Taxes, Institutions and Local Governance: Evidence from a Natural Experiment in Colonial Nigeria." (Working Paper, Department of Political Science, New York University, 2009).
- Berry, S., *No Condition Is Permanent: The Social Dynamics of Agrarian Change in Sub-Saharan Africa* (Madison: University of Wisconsin Press, 1993).
- Bertrand, R., *État Colonial, Noblesse et Nationalisme à Java: La Tradition Parfaite* (Paris: Karthala, 2005).
- Besley, T. and T. Persson, "The Origins of State Capacity: Property Rights, Taxation, and Politics." *American Economic Review* 99:4 (2009), 1218-1244.
- Bijl, P. and G. van Klinken, "Citizenship in Asian History." *Citizenship Studies* 23:3 (2019), 189-205.
- Black, J., *A Military Revolution?: Military Change and European Society, 1550-1800* (Basingstoke: Macmillan, 1991).
- *European Warfare, 1494-1660* (London: Routledge, 2002).
- "Britain as a Military Power." *Journal for Eighteenth – Century Studies* 26:2 (2003), 189-202.
- Bloembergen, M., *De Geschiedenis van de Politie in Nederlands-Indië: Uit Zorg en Angst* (Amsterdam/Leiden: Boom/KITLV Uitgeverij, 2009).
- "New Spiritual Movements, Scholars, and "Greater India" in Indonesia." In S. Protschky and T. van den Berge (eds.), *Modern Times in Southeast Asia, 1920s-1970s* (Leiden/Boston: Brill, 2018), 57-86.
- Bloembergen, M., and R. Raben, "Wegen naar het Nieuwe Indië, 1890-1950." In M. Bloembergen and R. Raben (eds.), *Het Koloniale Beschavingsoffensief: Wegen naar het Nieuwe Indië, 1890-195* (Leiden: KITLV Uitgeverij, 2009), 7-24.
- Blussé, L., "Trojan Horse of Lead: The Picis in Early 17th Century Java." In F. van Anrooij (ed.), *Between People and Statistics* (The Hague: Martinus Nijhoff, 1979), 33-47.
- *Strange Company. Chinese Settlers, Mestizo Women and the Dutch in VOC Batavia* (Dordrecht: Foris Publications, 1986).
- Boeke, J.H., *Economie van Indonesië* (Haarlem: Tjeenk Willink, 4th ed. 1953).
- Bongenaar, K.E.M., *De Ontwikkeling van het Zelfbesturend Landschap in Nederlandsch-Indië: 1855-1942* (Zutphen: Walburg Pers, 2005).
- Bonney, R., "Introduction: Crises, Revolutions and Self-Sustained Growth: Towards a Conceptual Model of Change in Fiscal History." In W.M. Ormrod, M. Bonney and R. Bonney (eds.), *Crises, Revolutions and Self-Sustained Growth: Essays in European Fiscal History, 1130-1830* (Oxford: Oxford University Press, 1999), 1-21.
- "Introduction: The Rise of the Fiscal State in Europe, c. 1200-1815." In R. Bonney (ed.), *The Rise of the Fiscal State in Europe, C. 1200-1815* (Oxford: Oxford University Press, 1999), 1-20.
- Boomgaard, P., "Buitenzorg in 1805: The Role of Money and Credit in a Colonial Frontier Society." *Modern Asian Studies* 20:1 (1986): 33-58.
- *Children of the Colonial State: Population Growth and Economic Development in Java, 1795-1880* (Amsterdam: Free University Press, Centre for Asian Studies, 1989).
- "Geld, Krediet, Rente en Europeanen in Zuid- en Zuidoost-Azië in de Zeventiende Eeuw." In C.A. Davids, W. Fritschy and L.A. van der Valk (eds.), *Kapitaal, Ondernemerschap en Beleid: Studies over Economie en Politiek in Nederland, Europa en Azië van 1500 tot Heden. Afscheidsbundel voor Prof. Dr. P.W. Klein*, (Amsterdam: NEHA, 1996), 483-510.
- "'Following the Debt': Credit and Debt in Southast Asian Legal Theory and Practice, 1400-1800." In D. Henley and P. Boomgaard (eds.), *Credit and Debt in Indonesia, 860-1930. From Peonage to Pawnshop, from Kongsi to Cooperative* (Leiden/Singapore: KITLV Press/ISEAS, 2009), 61-79.

- Boomgaard, P. and A.J. Gooszen, *Changing Economy in Indonesia: A Selection of Statistical Source Material from the Early 19th Century up to 1940. Vol. 11: Population Trends 1795-1942* (Amsterdam: Royal Tropical Institute, 1991).
- Boomgaard, P., and P.M. Kroonenberg, "Rice, Sugar, and Livestock in Java, 1820-1940: Geertz's Agricultural Involution 50 Years on." In D. Schäfer et al. (eds.), *Rice: Global Networks and New Histories* (Cambridge: Cambridge University Press, 2015), 56-83.
- Booth, A., "The Burden of Taxation in Colonial Indonesia in the Twentieth Century." *Journal of Southeast Asian Studies* 11:1 (1980), 91-109.
- "Exports and Growth in the Colonial Economy." In A. Maddison and G.H.A. Prince (eds.), *Economic Growth in Indonesia, 1820-1940* (Dordrecht/Providence: Foris Publications, 1989), 67-96.
- "The Evolution of Fiscal Policy and the Role of Government in the Colonial Economy." In A. Booth, W.J. O'Malley and A. Weidemann (eds.), *Indonesian Economic History in the Dutch Colonial Era* (New Haven: Yale University Southeast Asia Studies, 1990), 210-243.
- *The Indonesian Economy in the Nineteenth and Twentieth Centuries* (New York: Basingstoke/Macmillan, 1998).
- "Night Watchman, Extractive, or Developmental States? Some Evidence from Late Colonial South-East Asia." *Economic History Review* 60:2 (2007), 241-266.
- *Colonial Legacies: Economic and Social Development in East and Southeast Asia* (Honolulu: University of Hawai'i Press, 2007).
- "Colonial Revenue Policies and the Impact of the Transition to Independence in South East Asia." *Bijdragen tot de Taal- Land- en Volkenkunde* 169:1 (2013), 37-67.
- "Land Taxation in Asia: an Overview of the 19th and 20th Centuries." *Oxford Development Studies* 42:1 (2014), 1-18.
- "Trade and Growth in the Colonial and Post-Colonial Periods." In A. Schriker and J. Touwen (eds.), *Promises and Predicaments: Trade and Entrepreneurship in Colonial and Independent Indonesia in the 19th and 20th Centuries* (Singapore: NUS Press, 2015), 17-35.
- *Economic Change in Modern Indonesia: Colonial and Post-Colonial Comparisons* (Cambridge: Cambridge University Press, 2016).
- "Towards a Modern Fiscal State in Southeast Asia, C. 1900-60." In E. Frankema and A. Booth (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, 1850-1960: Studies in Economic History* (Cambridge: Cambridge University Press, 2019), 36-76.
- Bosma, U., "The Discourse on Free Labor and the Forced Cultivation System: The Contradictory Consequences of the Abolition of the Slave Trade in Colonial Java, 1811-1870." *Studies in Global Social History* 7 (2011), 387-418.
- *The Sugar Plantation in India and Indonesia: Industrial Production, 1770-2010* (Cambridge: Cambridge University Press, 2013).
- "The Economic Historiography of the Dutch Colonial Empire." *Tijdschrift voor Sociale en Economische Geschiedenis* 11:2 (2014), 153-174.
- Bosma, U. and R. Raben, *Being "Dutch" in the Indies: A History of Creolisation and Empire, 1500-1920* (Singapore/ Athens: NUS Press/ Ohio University Press, 2008).
- Boulan-Smit, M.C., *We, of the Banyan Tree: Traditions of Origin of the Alune of West Seram* (PhD thesis, Australian National University, 1998).
- "Traditional Territorial Categories and Constituent Institutions in West Seram The Nili Ela of 'WELE Telu Batai and the Alune Hena of Ma'saman Uwei.'" In T. Reuters (ed.), *Sharing the Earth, Dividing the Land. Land and Territory in the Austro-nesian World* (Canberra, ANU Press, 2006), 157-177.

- Bourne, C. et. al. (eds.) (2018) *Special Issue: Colonial debts, imperial insolvencies, extractive nostalgias*, *Discover Society* 60 (2018) (retrieved via <https://discover.society.org/category/ds60/>, consulted on 30 October 2020).
- Bräutigam, D., O.-H. Fjeldstad and M. Moore, *Taxation and State-Building in Developing Countries: Capacity and Consent* (Cambridge: Cambridge University Press, 2008).
- Breman, J., *The Village in Java and the Early-Colonial State* (Rotterdam: CASP, Faculty of Social Sciences, Erasmus University, 1980).
- "The Reform Question in Cirebon around 1920." Paper [to be] presented to the "Second Anglo-Dutch Conference on Comparative Colonial History." Leiden, 23-25 September 1981.
- *Control of Land and Labour in Colonial Java: A Case Study of Agrarian Crisis and Reform in the Region of Cirebon During the First Decades of the 20th Century* (Leiden/Dordrecht: Foris, 1983).
- *Taming the Coolie Beast: Plantation Society and the Colonial Order in Southeast Asia* (Delhi: Oxford University Press, 1989).
- "The Village in Java and the Early Colonial State." In M.C. Hoadley and C. Gunnarsson (eds.), *The Village Concept in the Transformation of Rural Southeast Asia* (Richmond: Curzon Press, 1996), 3-28.
- *Koloniaal Profijt van Onvrije Arbeid: Het Preanger Stelsel van Gedwongen Koffie-teelt op Java*. (Amsterdam: Amsterdam University Press, 2010).
- *Mobilizing Labour for the Global Coffee Market: Profits from an Unfree Work Regime in Colonial Java*, (Amsterdam: Amsterdam University Press, 2015).
- Breton de Nijs, E., *Tempo Doeloe: Fotografische Documenten uit het Oude Indie, 1870-1914* (Amsterdam: Querido, 1960).
- Burger, D.H., *Sociologisch-Economische Geschiedenis Van Indonesia* (2 vols., Wageningen/Amsterdam/Leiden: Landbouwhogeschool Wageningen, Afdeling Agrarische Geschiedenis/KIT/KITLV, 1975), Vol. 1: *Indonesia vóór de 20e eeuw*.
- Burns, P.J., *The Leiden Legacy: Concepts of Law in Indonesia* (Leiden: KITLV Press, 2004).
- Bush, B. and J. Maltby. "Taxation in West Africa: Transforming the Colonial Subject into the 'Governable Person.'" *Critical Perspectives on Accounting* 15:1 (2004), 5-34.
- Butcher, J., "Revenue Farming and the Changing State in Southeast Asia." In J. Butcher and H. Dick (eds.), *The Rise and Fall of Revenue Farming: Business Elites and the Emergence of the Modern State in Southeast Asia* (Basingstoke/London: Macmillan Press, 1993), 19-44.
- Campbell, J.L., "The State and Fiscal Sociology." *Annual Review of Sociology* 19 (1993), 163-185.
- Campo, J.N.F.M. à, *Engines of Empire: Steamshipping and State Formation in Colonial Indonesia* (Hilversum: Verloren, 2002).
- Carey, P.B.R., "Waiting for the 'Just King': The Agrarian World of South-Central Java from Giyanti (1755) to the Java War (1825-30)." *Modern Asian studies* (1986), 59-137.
- "Civilization on Loan: The Making of an Upstart Polity: Mataram and Its Successors, 1600-1830." *Modern Asian Studies* 31:3 (1997), 711-734.
- *The Power of Prophecy: Prince Dipanagara and the End of an Old Order in Java, 1785-1855* (Leiden: KITLV Press, 2007).
- Chakrabarty, D., "Postcoloniality and the Artifice of History: Who Speaks for 'Indian' Pasts?" *Representations* 37 (1992), 1-26.
- *Provincializing Europe: Postcolonial Thought and Historical Difference* (Princeton: Princeton University Press, 2000).

- Challenor, H.S., "Strangers as Colonial Intermediaries: The Dahomeyans in Franco-phone Africa." In W.A. Shack, E.P. Skinner and H.S. Challenor (eds.), *Strangers in African Societies* (Berkeley: University of California Press, 1979), 67-84.
- Channing, L., "Taxing Chiefs: The Design and Introduction of Direct Taxation in the Sierra Leone Protectorate, 1896-1914." *The Journal of Imperial and Commonwealth History* 48:3 (2020), 395-424.
- Chauvel, R., *Nationalists, Soldiers and Separatists: The Ambonese Islands from Colonialism to Revolt, 1880-1950* (Leiden: KITLV Press, 1990).
- Chayanov, A.V., *The Theory of Peasant Economy* (Translated and edited by D. Thorner, B.H. Kerblay and R.E.F. Smith, Madison: Homewood, 1966).
- Cheung, S.W., *Colonial Administration and Land Reform in East Asia* (London: Routledge, Taylor & Francis Group, 2017).
- Claver, A., *Dutch Commerce and Chinese Merchants in Java. Colonial Relationships in Trade and Finance, 1800-1942* (Leiden/Boston: Brill, 2014).
- Coffman, D.M., "Modern Fiscal Sociology." In I. Cardinale and R. Scazzieri (eds.), *The Palgrave Handbook of Political Economy* (London: Palgrave Macmillan UK, 2018), 529-541.
- Cohn, B., *Colonialism and its Forms of Knowledge: The British in India* (Princeton: Princeton University Press, 1996).
- Cooley, F.L., *Altar and Throne in Central Moluccan Societies: A Study of the Relationship between the Institutions of Religion and the Institutions of Local Government in a Traditional Society Undergoing Rapid Social Change* (PhD thesis, Yale University, 1962).
- *Ambonese Adat: A General Description* (New Haven: Yale University, Southeast Asia studies, 1962).
- "Altar and Throne in Central Moluccan Societies." *Indonesia* 2:2 (1966), 135-156.
- "Village Government in the Central Moluccas." *Indonesia* 1:7 (1969), 139-164.
- Coolhaas, W.P., *Controleur B.B.: Herinneringen van een Jong Bestuursambtenaar in Nederlands-Indië* (Utrecht: HES, 1985).
- Cooper, F., *Colonialism in Question: Theory, Knowledge, History* (Berkeley: University of California Press, 2005).
- "From Chief to Technocrat: Labour and Colonial Authority in Post-World War II Africa." In P. Crooks and T.H. Parsons (eds.), *Empires and Bureaucracy in World History: From Late Antiquity to the Twentieth Century* (Cambridge: Cambridge University Press, 2016), 391-411.
- Cooper, F. and A.L. Stoler. "Between Metropole and Colony: Rethinking a Research Agenda." In F. Cooper and A.L. Stoler (eds.), *Tensions of Empire: Colonial Cultures in a Bourgeois World* (Berkeley: University of California Press, 1997), 1-56.
- Couperus, L., *The Hidden Force* (Translated and edited by P. Vincent and I. Buruma, London: Pushkin Press, 2012).
- Cousins, K., "The Failure of the First Income Tax: A Tale of Commercial Tax Evaders?" *The Journal of Legal History* 39:2 (2018), 157-186.
- Crawford B.J. and A.C. Infanti (eds.), *Critical Tax Theory: An Introduction* (New York: Cambridge University Press, 2009).
- Crawford, B.J., K. B. Brown and M.L. Fellows, "The Past, Present, and Future of Critical Tax Theory: A Conversation." In *Pittsburgh Tax Review* 59 (2012).
- Creese, H., "Acts of Citizenship? Rulers and Ruled in Traditional Bali." *Citizenship Studies* 23:3 (2019), 206-223.
- Cribb, R.B., *Gangsters and Revolutionaries: The Jakarta People's Militia and the Indonesian Revolution 1945-1949* (Sydney: Allen and Unwin, 1991).

- "Introduction: The Late Colonial State in Indonesia." In R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV, 1994), 1-9.
- "Misdaad, Geweld en Uitbuiting in Indonesië." In E. Bogaerts and R. Raben (eds.), *Van Indië tot Indonesië* (Amsterdam: Boom, 2007), 13-30.
- "Legal Pluralism and Criminal Law in the Dutch Colonial Order." *Indonesia* 90 (2010), 47-66.
- "Convict Exile and Penal Settlement in Colonial Indonesia." *Journal of Colonialism & Colonial History* 18:3 (2017).
- Crooks, P. and T.H. Parsons, "Empires, Bureaucracy and the Paradox of Power." In P. Crooks and T.H. Parsons (eds.), *Empires and Bureaucracy in World History: From Late Antiquity to the Twentieth Century* (Cambridge: Cambridge University Press, 2016), 3-28.
- Darwin, J., "What was the Late Colonial State?" *Itinerario* 23:3/4 (1999), 73-82.
- *After Tamerlane: The Rise and Fall of Global Empires, 1400-2000* (London: Penguin Books, 2008).
- Daunton, M.J., *Trusting Leviathan: The Politics of Taxation in Britain, 1799-1914* (Cambridge: Cambridge University Press, 2001).
- *State and Market in Victorian Britain War, Welfare and Capitalism* (Woodbridge/Rochester: Boydell Press, 2008).
- Day, T., "Ties That (Un)Bind: Families and States in Premodern Southeast Asia." *The Journal of Asian Studies* 55:2 (1996), 384-409.
- *Fluid Iron: State Formation in Southeast Asia* (Honolulu: University of Hawai'i Press, 2002).
- Day, T. and C.J. Reynolds, "Cosmologies, Truth Regimes, and the State in Southeast Asia." *Modern Asian Studies* 34:1 (2000), 1-55.
- De Roo, B., "The Trouble with Tariffs. Customs Policies and the Shaky Balance Between Colonial and Private Interests in the Congo (1886-1914)." *Tijdschrift voor Sociale en Economische Geschiedenis* 12:3 (2015), 1-22.
- "Customs in the Two Congos: A Connected History of Colonial Taxation in Africa (1885-1914)." *Journal of Colonialism and Colonial History* 19:1 (2018).
- Derks, H., *History of the Opium Problem: The Assault on the East, Ca. 1600-1950* (Leiden: Brill, 2012).
- Deursen, A.Th. van, "Waal Malefijt, Jan Hendrik de (1852-1931)." In Biografisch Woordenboek van Nederland (retrieved via <http://resources.huygens.knaw.nl/bwn1880-2000/BWN/lemmata/bwn3/waalmalefijt>, consulted on 15-11-2019).
- Dick, H.W., "A Fresh Approach to Southeast Asian History." In J. Butcher and H. Dick (eds.), *The Rise and Fall of Revenue Farming: Business Elites and the Emergence of the Modern State in Southeast Asia* (Basingstoke/London: Macmillan Press, 1993), 3-18.
- "The Foundations of a National Economy, 1808-1890s" in J.Th. Lindblad (ed.), *Historical Foundations of a National Economy in Indonesia, 1890s-1990s* (Amsterdam/Oxford/New York/Tokyo: North-Holland, 1996), 21-51.
- "Formation of the Nation-State, 1930s-1966." In H. Dick, V.J.H. Houben and J.Th. Lindblad (eds.), *The Emergence of a National Economy: An Economic History of Indonesia, 1800-2000* (Leiden: KITLV Press, 2002), 153-193.
- "Policy Regimes, Statistics and Unintended Consequences: Transitions in Indonesia's Modern Economic History." In J. Touwen and A.F. Schrikker (eds.), *Promises and Predicaments: Trade and Entrepreneurship in Colonial and Independent Indonesia in the 19th and 20th Centuries* (Singapore: NUS Press, 2015), 279-297.

- Dijk, K. van, "The Threefold Suppression of the Javanese. The Fight against Capitalism, the Colonial State, and the Traditional Rulers." In R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV Press, 1994), 261-279.
- *The Netherlands Indies and the Great War, 1914-1918* (Leiden: KITLV Press, 2007).
- Dincecco, M., "Fiscal Centralization, Limited Government, and Public Revenues in Europe, 1650-1913." *Journal of Economic History* 69:1 (2009), 48-103.
- "Political Regimes and Sovereign Credit Risk in Europe, 1750-1913." In *European Review of Economic History* 13:1 (2009), 31-63.
- Dirks, N.B., "Introduction: Colonialism and Culture." In N.B. Dirks (ed.), *Colonialism and Culture* (Ann Arbor: University of Michigan Press, 1992), 1-26.
- "Foreword." In, B.S. Cohn, *Colonialism and its Forms of Knowledge: The British in India* (Princeton: Princeton University Press, 1996), ix-xvii.
- *Castes of Mind: Colonialism and the Making of Modern India* (Princeton/Oxford: Princeton University Press, 2001).
- Dix Grimes, B., "Mapping Buru: The Politics of Territory and Settlement on an Eastern Indonesian Island." In T. Reuter (ed.), *Sharing the Earth, Dividing the Land: Land and Territory in the Austronesian World* (Canberra: ANU Press, 2006), 135-156.
- Djajadiningrat, H., "Local Traditions and the Study of Indonesian History." In Soedjatmoko (ed.), *An Introduction to Indonesian Historiography* (Ithaca: Cornell University Press, 1965; Jakarta: Equinox Publishing 2007), 74-86.
- Djalins, U., "Becoming Indonesian Citizens: Subjects, Citizens, and Land Ownership in the Netherlands Indies, 1930-37." *Journal of Southeast Asian Studies* 46:2, 227-245.
- Dobbin, C., "Tuanku Iman Bondjol (1772-1864)." *Indonesia* 13 (1972), 5-35.
- "Economic Change in Minangkabau as a Factor in the Rise of the Padri Movement, 1784-1830." *Indonesia* 23 (1977), 1-38.
- *Islamic Revivalism in a Changing Peasant Economy: Central Sumatra, 1784-1847* (London: Curzon Press, 1983).
- Doel, H.W. van den, *De Stille Macht: Het Europese Binnenlands Bestuur op Java en Madoera, 1808-1942* (PhD thesis, Amsterdam/Leiden: Bert Bakker, 1994).
- "Military Rule in the Netherlands Indies." In R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV Press, 1994), 57-78.
- *Het Rijk van Insulinde: Opkomst en Ondergang van een Nederlandse Kolonie* (Amsterdam: Prometheus, 1996).
- "The Dutch Empire. An Essential Part of World History." *BMGN – Low Countries Historical Review*, 125:2-3 (2010), 179-208.
- "Hasselman, Catharinus Johannes (1861-1944)." In *Biografisch Woordenboek van Nederland* (retrieved via: <http://resources.huygens.knaw.nl/bwn1880-2000/lemmata/bwn4/hasselm>, consulted on 14-11-2019).
- Dome, T., "Bentham and J. S. Mill on Tax Reform." *Utilitas* 11:3 (1999), 320-339.
- Doorn, J.A.A. van, *De Laatste Eeuw van Indië: Ontwikkeling en Ondergang van een Koloniaal Project* (Amsterdam: Bakker, 1994).
- Drakard, J.E., *A Kingdom of Words: Language and Power in Sumatra* (Oxford: Oxford University Press, 1999).
- Drayton, R., *Nature's Government: Science, Imperial Britain, and the 'Improvement' of the World* (New Haven: Yale University Press, 2000).
- Drewes, G. W.J., "Snouck Hurgronje and the Study of Islam." *Bijdragen tot de Taal-Land- en Volkenkunde* 113 (1957), 1-15.

- "Atjèhse Douanetarieven in het Begin van de Vorige Eeuw." *Bijdragen Tot de Taal-, Land- en Volkenkunde* 119 (1963), 406.
- Dros, N., *Changing Economy in Indonesia: A Selection of Statistical Source Material from the Early 19th Century up to 1940. Vol. 13: Wages 1820-1940* (Amsterdam: Royal Tropical Institute, 1992).
- Dubsky, R., "Ideology in Indonesia's Colonial Administration." *Asian Studies* 14 (1976), 37-64.
- Dwiandari, N.F., "Archives Management and Bureaucracy Development: The Case of Transitional Dutch East Indies, 1816-1830." In K.J.P.F.M. Jeurgens, T. Kappelhof and M. Karabinos (eds.), *Colonial Legacy in Southeast Asia: the Dutch Archives* (The Hague: Stichting Archiefpublicaties, 2012), 113-124.
- Eckert, A. and A. Jones. "Introduction: Historical Writing about Everyday Life." *Journal of African Cultural Studies* 15:1 (2002), 5-16.
- Efendi, M.B., *Kebijakan Perpajakan di Indonesia: dari Era Kolonial sampai Era Orde Baru* (Yogyakarta: Alinea Pustaka, 2006).
- Efthymiou, N.S., *De Organisatie van Regelgeving voor Nederlands Oost-Indië: Stelsels en Opvattingen (1602-1942)* (PhD thesis, Universiteit van Amsterdam, 2005).
- *Grondrechten in Nederlands-Indië* (Nijmegen: Wolf Legal Publishers WLP, 2012).
- Eileen, B., "Subsistence and Household Labour." In M. van Rossum, K. Hofmeester and M. van der Linden (eds.), *Handbook Global History of Work* (De Gruyter Oldenbourg: Berlin/Boston, 2017), 329-344.
- Ekelund, R.B.J. and D.M. Walker, "J. S. Mill on the Income Tax Exemption and Inheritance Taxes: The Evidence Reconsidered." *History of Political Economy* 28:4 (1996), 559-581.
- Eklöf Amirell, S., "Civilizing Pirates: Nineteenth Century British Ideas about Piracy, Race and Civilization in the Malay Archipelago." *Humanetten* 41 (2018), 25-45.
- *Pirates of Empire: Colonisation and Maritime Violence in Southeast Asia* (Cambridge: Cambridge University Press, 2019).
- Elden, S., *Foucault: The Birth of Power* (Cambridge/Malden: Polity, 2017).
- Ellen, R.F., "Conundrums About Panjandrums: On the Use of Titles in the Relations of Political Subordination in the Moluccas and Along the Papuan Coast." *Indonesia* 41 (1986), 47-62.
- *Nuauulu Religious Practices: The Frequency and Reproduction of Rituals in Moluccan Society* (Leiden/Boston: Brill, 2014).
- "On the Contemporary Uses of Colonial History and the Legitimation of Political Status in Archipelagic Southeast Seram." *Journal of Southeast Asian Studies* 28:1 (1997), 78-102.
- "Pragmatism, Identity and the State: How the Nuauulu of Seram Have Re-Invented Their Beliefs and Practices as 'Religion'" *Wacana: Journal of the Humanities of Indonesia* 15:2 (2015), 254-285.
- Elson, R.E., "The Cultivation System and 'Agricultural Involution'" (Melbourne: Monash University, Centre of Southeast Asian Studies Working Papers no. 14, 1978).
- "The Impact of Government Sugar Cultivation in the Pasuruan Area, East Java, during the Cultivation System Period." *Review of Indonesian and Malayan affairs* 12:1 (1978), 26-55.
- *Javanese Peasants and the Colonial Sugar Industry: Impact and Change in an East Java Residency, 1830-1940* (Singapore: Oxford University Press, 1984).
- "Sugar Factory Workers and the Emergence of 'Free Labour' in Nineteenth-Century Java." *Modern Asian Studies* (1986), 139-174.

- "International Commerce, the State and Society: Economic and Social Change." In N. Tarling (ed.), *The Cambridge History of Southeast Asia. Volume II: The Nineteenth and Twentieth Centuries* (Cambridge: Cambridge University Press, 1993), 131-196.
- *Village Java under the Cultivation System, 1830-1870* (Sydney: Allen and Unwin, 1994).
- *The End of the Peasantry in Southeast Asia: A Social and Economic History of Peasant Livelihood, 1800-1990s* (Basingstoke: Macmillan Press, 1997).
- "Constructing the Nation: Ethnicity, Race, Modernity and Citizenship in Early Indonesian Thought." *Asian Ethnicity* 6:3 (2005), 145-160.
- Eng, P. van der, "The Real Domestic Product of Indonesia, 1880-1989." *Explorations in Economic History* 29:3 (1992), 343-373.
- *The 'Colonial Drain' from Indonesia, 1823-1990* (Economics Division Working Papers on Southeast Asia, Canberra: Research School of Pacific Studies, Australian National University, 1993).
- *Economic Benefits from Colonial Assets: The Case of the Netherlands and Indonesia 1870-1958* (Groningen Growth and Development Centre, University of Groningen, 1998).
- "Exploring Exploitation: The Netherlands and Colonial Indonesia 1870-1940." *Revista de Historia Económica* 16:1 (1998), 291-321.
- Evensky, J., "Ethics and the Invisible Hand." *The Journal of Economic Perspectives* 7:2 (1993), 197-205.
- Fakih, F., "Conservative Corporatist: Nationalist Thoughts of Aristocrats: The Ideas of Soetatmo Soerikoesoemo and Noto Soeroto." *Bijdragen tot de Taal-, Land- en Volkenkunde* 168:4 (2012), 420-444.
- Fasseur, C., *Kultuurstelsel en Koloniale Baten: De Nederlandse Exploitatie van Java 1840-1860* (PhD thesis, Leiden University, Leiden: Universitaire Pers, 1975).
- "Organisatie en Sociaal-Economische Betekenis van de Gouvernmentssuikercultuur in enkele Residenties op Java Omstreeks 1850." *Bijdragen tot de Taal-, Land- en Volkenkunde* 133:2 (1977), 261-293.
- "De Nederlandse Goede Trouw and Practice: The Policy of the Government of the Netherlands toward Indonesian Rulers and Peoples Outside Java in the Pre-Imperial Period, 1816-1873." (Conference paper, Second Indonesian-Dutch Historical Conference, Ujung Pandang: 26 to 30 June 1978).
- "Een Koloniale Paradox. De Nederlandse Expansie in de Indonesische Archipel in het Midden van de Negentiende Eeuw." *Tijdschrift voor Geschiedenis* 92 (1979), 162-186.
- "Het Cultuurstelsel Opnieuw in Discussie." In C. Fasseur (ed.), *Geld en Geweten. Een Bundel Opstellen over Anderhalve Eeuw Nederlands Bestuur in de Indonesische Archipel* (Den Haag: Martinus Nijhoff, 1980), 115-130.
- "Clio and Clifford Geertz." *Itinerario* 14:2 (1990), 71-80.
- "Rulers and Ruled: Some Remarks on Dutch Colonial Ideology." In W.G.J. Rummelink (ed.), *Journal of the Japan Netherlands Institute Vol. II: Papers of the Dutch-Japanese Symposium on the History of Dutch and Japanese Expansion: In Memory of the Late Nagazumi Akira* (Tokyo/Kyoto: Japan-Netherlands Institute, 1990), 11-30.
- *The Politics of Colonial Exploitation: Java, the Dutch, and the Cultivation System* (Edited by R.E. Elson, Ithaca: Southeast Asia Program, Cornell University, 1992).

- "Cornerstone and Stumbling Block: Racial Classification and the Late Colonial State in Indonesia." In R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV Press, 1994), 31-56.
- *De Indologen: Ambtenaren voor de Oost, 1825-1950* (Amsterdam: Bert Bakker, 1994).
- "Pleijte, Thomas Bastiaan (1864-1926)." In *Biografisch Woordenboek van Nederland* (retrieved via: <http://resources.huygens.knaw.nl/bwn1880-2000/lemmata/bwn1/pleijte>, consulted on 5-6-2020).
- Fasseur, C. and D.H.A. Kolff, "Some Remarks on the Development of Colonial Bureaucracies in India and Indonesia." *Itinerario* 18:1 (1996), 31-56.
- Fauzia, A., *Faith and the State: A History of Islamic Philanthropy in Indonesia* (Leiden: Brill, 2013).
- Fernando, M.R., *Famine in Cirebon Residency in Java, 1844-1850: A New Perspective on the Cultivation System* (Melbourne: Department of History, Monash University, 1980).
- *Peasant and Plantation Economy: The Social Impact of the European Plantation Economy in Cirebon Residency from the Cultivation System to the End of First Decade of the Twentieth Century* (PhD thesis, Monash University, 1982).
- "Growth of Non-Agricultural Economic Activities in Java in the Middle Decades of the Nineteenth Century." *Modern Asian Studies* 30:1 (1996), 77-119.
- "The Worst of Both Worlds: Commercial Rice Production in West Indramayu, 1885-1935." *Journal of Southeast Asian Studies* 41:3 (2010), 421-448.
- Firpo, C., "Modernity and the Body: Franco-Vietnamese Children in the Colonial Era and Beyond." In S. Protschky and T. van den Berge (eds.), *Modern Times in South-east Asia, 1920s-1970s* (Leiden/Boston: Brill, 2018), 191-210.
- Fitzmaurice, A., "Liberalism and Empire in Nineteenth-Century International Law." *The American Historical Review* 117:1 (2012), 122-140.
- Foucault, M., "Governmentality." In G. Burchell, C. Gordon, P. Miller and M. Foucault (eds.), *The Foucault Effect: Studies in Governmentality* (Chicago: The University of Chicago Press, 1991), 87-104.
- *Discipline and Punish: The Birth of the Prison* (Edited by A. Sheridan, Second edition, New York: Vintage Books, 1995).
- *History of Madness* (Edited by J. Khalifa and J.P. Murphy, London: Routledge, 2006).
- *The Birth of Biopolitics: Lectures at the Collège De France, 1978-1979* (Edited by M. Senellart et al., Basingstoke: Palgrave Macmillan, 2008).
- *Lectures on the Will to Know and Oedipal Knowledge: Lectures at the Collège De France 1970-1971* (London: Palgrave Macmillan, 2013).
- Foucault, M. and C. Gordon, *Power/Knowledge: Selected Interviews and other Writings, 1972-1977* (Harlow: Pearson Education, 2008).
- Fraassen, Ch.F. van, *Sociografie van de Minangkabause Samenleving* (Leiden: s.n., 1970).
- *Ternate, de Molukken en de Indonesische Archipel: Van Soa-Organisatie en Vierdeling. Een Studie van Traditionele Samenleving en Cultuur in Indonesië* (PhD thesis, Leiden University, 1987).
- *Ambon in Het 19e-Eeuwse Indië: Van Wingewest tot Werfdepot* (Amsterdam: De Bataafsche Leeuw, 2018).
- Frank, A.G., *Reorient: Global Economy in the Asian Age* (Berkeley: University of California Press, 1998).

- Frankema, E., "Colonial Taxation and Government Spending in British Africa, 1880-1940: Maximizing Revenue or Minimizing Effort?" *Explorations in Economic History* 48:1 (2010), 136-149.
- Frankema, E., and A. Booth, "Fiscal Capacity and the Colonial State: Lessons from a Comparative Perspective." In E. Frankema and A. Booth (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, 1850-1960: Studies in Economic History* (Cambridge: Cambridge University Press, 2019), 1-35.
- Frankema, E., and M. van Waijenburg, "Metropolitan Blueprints of Colonial Taxation?: Lessons from Fiscal Capacity Building in British and French Africa, C. 1880-1940." *The Journal of African History* 55:3 (2014), 371-400.
- Fritschy, W., *De Patriotten en de Financiën van de Bataafse Republiek: Hollands Krediet en de Smalle Marges voor een Nieuw Beleid (1795-1801)* (PhD thesis, Leiden University, 's-Gravenhage: Stichting Hollandse Historische Reeks, 1988).
- "A History of the Income Tax in the Netherlands." *Revue Belge de Philologie et d'Histoire* 75:4 (1997), 1045-1061.
- "A 'Financial Revolution' Reconsidered: Public Finance in Holland during the Dutch Revolt, 1568-1648." *The Economic History Review* 56:1 (2003), 57-89.
- Furnivall, J.S., *Netherlands India: A Study of Plural Economy* (Cambridge: Cambridge University Press, 1939).
- *Colonial Policy and Practice: A Comparative Study of Burma and Netherlands India* (Cambridge: Cambridge University Press, 1948).
- Gade Ismail, M., "The Economic Position of the Uleëbalang in the Late Colonial State. Eastern Aceh, 1900-1942." In R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV, 1994), 79-92.
- "Aceh's Dual Economy During the Late Colonial Period." In J.Th. Lindblad (ed.), *Historical Foundations of a National Economy in Indonesia, 1890s-1990s*, 229-248 (Amsterdam/Oxford/New York/Tokyo: North-Holland, 1996).
- Gardner, L.A., "Decentralization and Corruption in Historical Perspective: Evidence from Tax Collection in British Colonial Africa." *Economic History of Developing Regions* 25:2 (2010): 213-236.
- *Taxing Colonial Africa: The Political Economy of British Imperialism* (Oxford: Oxford University Press, 2012).
- "New Colonies, Old Tools: Building Fiscal Systems in East and Central Africa." In A. Booth and E. Frankema (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, c. 1850-1960* (Cambridge: Cambridge University Press, 2019), 193-229.
- Geertz, C., "The Javanese Kijaji: The Changing Role of a Cultural Broker." *Comparative Studies in Society and History* 2:2 (1960), 228-249.
- *Agricultural Involution: The Process of Ecological Change in Indonesia* (Berkeley: University of California Press, 1963).
- *Negara: The Theatre State in Nineteenth-Century Bali* (Princeton: Princeton University Press, 1980).
- Gelderblom, O. and J. Jonker, "Completing a Financial Revolution: The Finance of the Dutch East India Trade and the Rise of the Amsterdam Capital Market, 1595-1612." *Journal of Economic History* 64:3 (2004), 641-672.
- Glete, J., *War and the State in Early Modern Europe: Spain, the Dutch Republic and Sweden as Fiscal-Military States, 1500-1660* (London: Routledge, 2002).

- Goh, T., "Review of the Nineteenth and Early Twentieth Century Debate on the Origin of Communal Landownership with Special Reference to Java." *Masyarakat Indonesia: Majalah Ilmu-Ilmu Sosial Indonesia* 3 (1986), 243-276.
- *Communal Land Tenure in Nineteenth-Century Java: The Formation of Western Images of the Eastern Village Community* (Department of Anthropology, Research School of Pacific and Asian Studies, The Australian National University, 1998).
- Göksoy, I.H., "Ottoman-Aceh Relations as Documented in Turkish Sources." In M.R. Feener, P. Daly and A.J.S. Reid (eds.), *Mapping the Acehnese Past* (Leiden: KITLV Press, 2011), 65-96.
- Gong, G.W., *The Standard of "Civilization" in International Society*. Oxford: Clarendon Press, 1984.
- Gonggrijp, J.R.C., *Overzicht van de Economische Ontwikkeling van Atjeh Sedert de Pacificatie (Tijdperk 1923-1938)* (Den Haag: Van Stockum, 1944).
- Goor, J. van, *Prelude to Colonialism: The Dutch in Asia* (Hilversum: Uitgeverij Verloren, 2004), 83-99.
- Gordon, A.R., S.A. Djonler and H. Hägerdal, "The Killing of Posthouder Scheerder and Jifar Folfolun (the War of the Breasts): Malukan and Dutch Narratives of an Incident in the Voc's Waning Days." *Journal of Southeast Asian Studies* 50:3 (2019), 324-346.
- Gouda, F., *Dutch Culture Overseas: Colonial Practice in the Netherlands Indies, 1900-1942* (Amsterdam: Amsterdam University Press, 1995).
- Gould, J.W., *Sumatra: America's Pepperpot 1784-1873* (Salem: Essex institute, 1956).
- Graaf, H.J. de, *De Geschiedenis van Ambon en de Zuid-Molukken* (Franeker: Wever, 1977).
- Grafe, R., and A. Irigoin, "A Stakeholder Empire: The Political Economy of Spanish Imperial Rule in America." *Economic History Review* 65:2 (2012): 609-651.
- Grafe, R. and M.A. Irigoin., "The Spanish Empire and Its Legacy: Fiscal Redistribution and Political Conflict in Colonial and Post-Colonial Spanish America." *Journal of Global History* 1:2 (2006), 241-267.
- Graham, A., "The Colonial Sinews of Imperial Power: The Political Economy of Jamaican Taxation, 1768-1838." *Journal of imperial and Commonwealth History* 45:2 (2017), 188-209.
- Grauss, G.C.D., "De Loonbelasting: Een Zakelijke of Persoonlijke Heffing?" *Maandblad Belasting Beschouwingen* 80:4 (2012), 155-167.
- Graves, E.E., *The Minangkabau Response to Dutch Colonial Rule in the Nineteenth Century* (Ithaca: Cornell University Modern Indonesia Project, 1981).
- Gray, M. and R. Law, "Images of Africa: The Depiction of Pre-Colonial Africa in Creative Literature" (Paper presented at the Images of Africa Conference, University of Stirling, 1990).
- Gribnau, J.L.M., "Belastingen als Olifant." *NTFR: Nederlands Tijdschrift voor Fiscaal Recht* 17:8 (2016), 1-5.
- "Belastingen, Ethiek en Waarden: Een Weerbarstig Driespan." *NTFR: Nederlands Tijdschrift voor Fiscaal Recht* 18:11 (2017), 1-7.
- "Tweehonderd Jaar Belastingwetenschap." In H. Vording (ed.), *Tweehonderd Jaar Rijksbelastingen* (Den Haag: SDU Uitgevers, 2015), 187-254.
- Groen, P.M.H., "Colonial Warfare and Military Ethics in the Netherlands East Indies, 1816-1941." *Journal of Genocide Research* 14:3-4 (2012), 277-296.
- "Soldaat en Bestuursman: Het Indische Leger en de Nederlandse Gezagsvestiging op Ceram, een Case Study." *Mededelingen Sectie Militaire Geschiedenis Landmachtstaf* 5 (1989), 203-244.

- Guha, S., *Beyond Caste: Identity and Power in South Asia, Past and Present* (Leiden: Brill, 2013).
- Gullick, J., *Indigenous Political Systems of Western Malaya* (Revised edition, London School of Economics Monographs on Social Anthropology, London: Athlone Press, 1988).
- Hadler, J., "A Historiography of Violence and the Secular State in Indonesia: Tuanku Imam Bondjol and the Uses of History." *Journal of Asian Studies* 67:3 (2008), 971-1010.
- *Muslims and Matriarchs: Cultural Resilience in Indonesia through Jihad and Colonialism* (Ithaca: Cornell University Press, 2008).
- Hafez, Z., *Why Nations Fail: The Origins of Power, Prosperity, and Poverty* (London: Profile Books, 2012).
- Hagen, P., *Koloniale Oorlogen in Indonesië: Vijf Eeuwen Verzet Tegen Vreemde Overheersing* (Amsterdam: Arbeiderspers, 2018).
- Hägerdal, H., "The Colonial Official as Ethnographer: VOC Documents as Resources for Social History in Eastern Indonesia." *Wacana: Journal of the Humanities of Indonesia* 14:2 (2012), 405-428.
- Hart, M.C. 't, *The Making of a Bourgeois State: War, Politics and Finance During the Dutch Revolt* (Manchester: Manchester University Press, 1993).
- *Waarom Belastingen Goed zijn voor Democratie: Staatsvorming en Politieke Cultuur in Wereldhistorisch Perspectief* (Amsterdam: Amsterdam University Press, 2014).
- Hart, M.C. 't and R. Van Schaik, "Coercion and Capital Revisited. Recent Trends in the Historiography of State-Formation." In R. van Schaik (ed.), *Economies, Public Finances, and the Impact of Institutional Changes in Interregional Perspective. The Low Countries and Neighbouring German Territories, 14th-17th centuries* (Turnhout: Brepols, 2015), 23-32.
- Haspel, C.C. van den, *Overwicht in Overleg: Hervormingen van Justitie, Grondgebruik en Bestuur in de Vorstenlanden op Java 1880-1930* (Dordrecht: Foris Publications, 1985).
- Havik, P.J., "Colonial Administration, Public Accounts and Fiscal Extraction: Policies and Revenues in Portuguese Africa (1900-1960)." *African Economic History* 41 (2013), 159-221.
- "'Taxing the Natives': Fiscal Administration, Labour and Crop Cultivation in Portuguese Guinea (1900-1945)." In P.J. Havik, A. Keese and M. Santos (eds.), *Administration and Taxation in Former Portuguese Africa, 1900-1945* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2015), 167-227.
- Havik, P.J., A. Keese and M. Santos, *Administration and Taxation in Former Portuguese Africa* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2015).
- He, W., *Paths toward the Modern Fiscal State: England, Japan, and China* (Cambridge: Harvard University Press, 2013).
- Heath, D., "Bureaucracy, Power and Violence in Colonial India: The Role of Indian Subalterns." In P. Crooks and T.H. Parsons (eds.), *Empires and Bureaucracy in World History: From Late Antiquity to the Twentieth Century* (Cambridge: Cambridge University Press, 2016), 364-390.
- Henley, D., *Nationalism and Regionalism in a Colonial Context: Minahasa in the Dutch East Indies* (Leiden: KITLV Press, 1996).
- *Jealousy and Justice: The Indigenous Roots of Colonial Rule in Northern Sulawesi* (Amsterdam: VU Uitgeverij, 2002).
- "Conflict, Justice, and the Stranger-King. Indigenous Roots of Colonial Rule in Indonesia and Elsewhere." *Modern Asian Studies* 38:1 (2004): 85-144.

- *Fertility, Food and Fever: Population, Economy and Environment in North and Central Sulawesi, 1600-1930* (Leiden: KITLV Press, 2005).
- "Credit and Debt in Indonesian History: An Introduction." In D. Henley and P. Boomgaard (eds.), *Credit and Debt in Indonesia, 860-1930. From Peonage to Pawnshop, from Kongsi to Cooperative* (Leiden/Singapore: KITLV Press/ISEAS, 2009), 1-40.
- "From Tribes to Transaction Costs: How Two Anthropologists of Southeast Asia Anticipated the New Institutional Economics." In A. Schrikker and J. Touwen (eds.), *Promises and Predicaments: Trade and Entrepreneurship in Colonial and Independent Indonesia in the 19th and 20th Century* (Singapore: NUS Press, 2015), 163-178.
- Henley, D., and I. Caldwell, "Precolonial Citizenship in South Sulawesi." *Citizenship Studies* 23:3 (2019), 240-255.
- Herbst, J., *States and Power in Africa: Comparative Lessons in Authority and Control* (Princeton: Princeton University Press, 2014).
- Hoadley, M.C., *Towards a Feudal Mode of Production: West Java, 1680-1800* (Copenhagen/Singapore: Nordic Institute of Asian Studies/Institute of Southeast Asian Studies, 1994).
- "Central v. Region Power, the Lessons of History." (Paper presented at the International Workshop 'Governance, Identity and Conflict.' S.I.: s.n., 2001).
- Hoadley, M.C. and C. Gunnarsson (eds.), *The Village Concept in the Transformation of Rural Southeast Asia* (Richmond: Curzon Press, 1996).
- Hoadley, M. and N. Hatti, "Revenue Nodes in South India and Central Java." (Lund Papers in Economic History, Development Economics No. 2017:169, Lund: Lund University, Department of Economic History, 2017).
- Hobsbawm, E., "Introduction: Inventing Traditions." In E. Hobsbawm and T. Ranger (eds.), *The Invention of Tradition* (Cambridge: Cambridge University Press, 2012), 1-14.
- Hoefte, R., "Indentured Labour." In M. van Rossum, K. Hofmeester and M. van der Linden (eds.), *Handbook Global History of Work* (Berlin/Boston: De Gruyter Oldenbourg, 2017), 363-376.
- Hofstra, H.J., "Een Vergeten Jubileum." *Weekblad Fiscaal Recht* 1963/949.
- Hofstra, H.J. and R.E.C.M. Niessen, *Inleiding tot het Nederlands Belastingrecht* (Deventer: Kluwer, 2002).
- Holleman, J.F., *Van Vollenhoven on Indonesian Adat Law: Selections from Het Adatrecht van Nederlandsch-Indië* (Edited by J.F. Holleman, H.W.J. Sonius, H. Johanssen, The Hague: Nijhoff, 1981).
- Hoogervorst, T. and H.C.G. Schulte Nordholt, "Urban Middle Classes in Colonial Java (1900-1942)." *Bijdragen tot de Taal-, Land- en Volkenkunde* 173:4 (2017), 442-474.
- Houben, V.J.H., *Kraton and Kunpeni: Surakarta and Yogyakarta, 1830-1870* (Leiden: KITLV Press, 1994).
- "Java in the 19th Century: Consolidation of a Territorial State." In H. Dick, V.J.H. Houben and J.Th. Lindblad (eds.), *The Emergence of a National Economy: An Economic History of Indonesia, 1800-2000* (Leiden: KITLV Press, 2002), 56-81.
- Houben V.J.H. and D.H.A. Kolff, "Between Empire Building and State Formation: Official Elites in Java and Mughal India." In P.J. Marshall et al., *Comparative History of India and Indonesia Vol. 3: India and Indonesia during the Ancien Régime* (Leiden: E.J. Brill, 1988), 165-194.
- Houben, V.J.H. and J. Seibert, "(Un)Freedom. Colonial Labor Relations in Belgian Congo and the Netherlands Indies Compared." In E. Frankema and F. Buelens (eds.), *Colonial Exploitation and Economic Development. The Belgian Congo and the Netherlands Indies Compared* (New York: Routledge, 2013), 178-192.

- Huff, W., "Monetization and Financial Development in Southeast Asia before the Second World War." *Economic History Review* 56:2 (2003), 300-345.
- Hugenholtz, W.R., "Traditional Javanese Society and the Colonial Exploitation System: Regional Differences in the "Appropriated Principalities" in 1830" (Paper presented at the Fourth Indonesian-Dutch Historical Congress, 23-29 July 1983, Bali, Indonesia, 1983).
- "The Land Rent Question and its Solution, 1850-1920." In R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV, 1994), 139-172.
- *Landrentebelasting op Java, 1812-1920* (PhD thesis, Leiden University, 2008).
- Huillery, E., "The Black Man's Burden: The Cost of Colonization of French West Africa." *The Journal of Economic History* 74:1 (2014), 1-38.
- Hull, M.S., *Government of Paper: The Materiality of Bureaucracy in Urban Pakistan* (Berkeley: University of California Press, 2012).
- Hunt, N.R., "Noise over Camouflaged Polygamy, Colonial Morality Taxation, and a Woman-Naming Crisis in Belgian Africa." *Journal of African History* 32:3 (1991), 471-494.
- Hüsken, F.A.M., *Een Dorp op Java: Sociale Differentiatie in een Boerengemeenschap, 1850-1980* (Overveen: ACASEA, 1988).
- "Declining Welfare in Java: Government and Private Inquiries, 1903-1914." In R.B. Cribb (ed.), *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV Press, 1994), 213-228.
- Hüsken, F.A.M. and B. White, "Java: Social Differentiation, Food Production, and Agrarian Control." In G. Hart, A. Turton and B. Fegan (eds.), *Agrarian Transformations: Local Processes and the State in Southeast Asia* (Berkeley: University of California Press, 1989), 234-265.
- Inasius, F., "Voluntary and Enforced Tax Compliance: Evidence from Small and Medium-sized Enterprises in Indonesia." *Advances in Taxation* 26 (2019), 99-111.
- Immler, N.L. and S. Scagliola, "Seeking Justice for the Mass Execution in Rawagede / Probing the Concept of 'Entangled History' in a Postcolonial Setting." *Rethinking History* 24:1 (2020), 1-28.
- Ito, T. and A.J.S. Reid, "From Harbour Autocracies to 'Feudal' Diffusion in Seventeenth Century Indonesia: The Case of Aceh." *Sydney Studies in Society and Culture* 2 (1985), 197-213.
- Jens, A., *Improving the Tax System in Indonesia* (OECD Economics Department working papers No. 998A; Paris: OECD, 2012).
- Jensen, A.E., *Die Drei Ströme. Züge aus dem Geistigen und Religiösen Leben der Wemale: Einem Primitiv-Volk in den Molukken* (Leipzig: Harrassowitz, 1948).
- Jeurgens, K.J.P.F.M., "Op Zoek naar Betrouwbare Informatie. De Commissarissen-Generaal en de Stichting van de Koloniale Staat, 1816-1819." In J.Th. Lindblad and A.F. Schrikker (eds.), *Het Verre Gezicht: Politieke en Culturele Relaties tussen Nederland en Azië, Afrika en Amerika. Opstellen Aangeboden aan Prof. Dr. Leonard Blussé* (Franeker: Uitgeverij van Wijnen, 2011), 266-285.
- "Information on the Move. Colonial Archives: Pillars of Past Global Information Exchange." In K.J.P.F.M. Jeurgens, A.C.M. Kappelhof and M. Karabinos (eds.), *Colonial Legacy in Southeast Asia. The Dutch Archives ('s-Gravenhage: Stichting Archiefpublicaties, 2012), 45-66.*
- "Networks of Information: The Dutch East Indies." In C. Antunes and J.J.L. Gommans (eds.), *Exploring the Dutch Empire: Agents, Networks and Institutions, 1600-2000* (London: Bloomsbury Academic, 2015) 95-130.

- Jong, Ch. de, "Kerk, Adat en Theologie. Een Korte Geschiedenis van Amahai, een Christelijke Negorij op Ceram, 1600-1935." In L. van Brussee-van der Zee et al. (eds.), *Balanceren Op De Smalle Weg. Liber Amicorum Voor Kees Van Duin, Alle Hoekema En Sjouke Voolstra* (Zoetermeer, 2002), 313-332.
- Jong, J. de, *Van Batig Slot naar Ereschuld: De Discussie over de Financiële Verhouding tussen Nederland en Indië en de Hervorming van de Nederlandse Koloniale Politiek, 1860-1900* ('s-Gravenhage: SDU, 1989).
- Jong, J.J.P de, and D.M.E. Lessing-Sutherland, "To Forget the Past in Favour of a Promise for the Future": *Nederland, Indonesië en de Financiële Overeenkomst van 1966: Onderhandelingen, Regeling, Uitvoering* (Government Report; Den Haag: Ministerie van Buitenlandse Zaken, 2004).
- Jonge, H. de, "Taxes and Labour Services during Indirect Colonial Rule on the Island of Madura." In H. de Jonge and T. van der Meijl, *On the Subject of Labour: Essays in Memory of Frans Hüskes* (Nijmegen: In de Walvis, 2010), 73-78.
- Jonker, J. and J.L. van Zanden, *Geschiedenis van Koninklijke Shell Vol. I: Van Nieuwkomer tot Marktleider, 1890-1939* (Amsterdam: Boom, 2007).
- Kafka, B., "The Demon of Writing: Paperwork, Public Safety, and the Reign of Terror." *Representations* 98 (2007), 1-24.
- "Paperwork: The State of the Discipline." *Book History* 12 (2009), 340-353.
- Kahin, A., *Rebellion to Integration: West Sumatra and the Indonesian Polity, 1926-1998* (Amsterdam: Amsterdam University Press, 1999).
- Kahin, G.M., *Nationalism and Revolution in Indonesia* (Ithaca: Cornell University Press, 1952).
- Kahn, J.S., *Minangkabau Social Formations: Indonesian Peasants and the World-Economy* (Cambridge: Cambridge University Press, 1980).
- *Constituting the Minangkabau: Peasants, Culture and Modernity in Colonial Indonesia* (Providence: Berg, 1993).
- Kalpagam, U., "Colonial Governmentality and the 'Economy.'" *Economy and Society* 29:3 (2000), 418-438.
- Kamila, R., *The Disobedient Uleebalang: Sarekat Islam and Colonial Civil Rule in Aceh, 1918-1923* (MA thesis, Leiden University, 2017).
- Kamp, J., and M. van Rossum, "Introduction: Leaving Work across the World." In M. van Rossum and J. Kamp (eds.), *Desertion in the Early Modern World: A Comparative History* (London: Bloomsbury, 2016), 3-14.
- Kartodirdjo, A.S., *The Peasants' Revolt of Banten in 1888: Its Conditions, Course and Sequel. A Case Study of Social Movements in Indonesia* ('s-Gravenhage: N.V. De Nederlandsche Boek- en Steendrukkerij v/h H.L. Smits, 1966).
- *Protest Movements in Rural Java: A Study of Agrarian Unrest in the 19th and Early 20th Centuries*. (Singapore: Oxford University Press, 1973).
- *Modern Indonesia: Tradition & Transformation* (Yogyakarta: UGM Press, 1988).
- Kathirithamby-Wells, J., "The Age of Transition: The Mid-Eighteenth to the Early Nineteenth Centuries." In N. Tarling (eds.), *The Cambridge History of Southeast Asia. Volume I: From Early Times to c. 1800* (Cambridge: Cambridge University Press, 1993), 572-620.
- "Achehnese Control over West Sumatra up to the Treaty of Painan, 1663." *Journal of Southeast Asian History* 10:3 (1969), 453-479.
- Keese, A., "Tax in Practice: Colonial Impact and Renegotiation on the Ground." In P.J. Havik, A. Keese and M. Santos (eds.), *Administration and Taxation in Former Portuguese Africa, 1900-1945* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2015), 82-97.

- "Taxation, Evasion and Compulsory Measures in Angola." In P.J. Havik, A. Keese and M. Santos (eds.), *Administration and Taxation in Former Portuguese Africa, 1900-1945* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2015), 98-137.
- Kerkhof, J.P. van de, "Onmisbaar maar Onbemind. De Koninklijke Paketvaart Maatschappij en de Billiton Maatschappij in het Onafhankelijke Indonesië (1945-1958)." *Tijdschrift voor Sociale en Economische Geschiedenis* 2:4 (2005), 122-146.
- Khan, Sher Banu A.L., "The Sultanahs of Aceh, 1641-99." In A. Graf, S. Schröter and E. Wieringa (eds.), *Aceh: History, Politics and Culture* (Singapore: ISEAS, 2010), 3-25
- *Sovereign Women in a Muslim Kingdom: The Sultanahs of Aceh, 1641-1699* (Singapore: NUS Press, 2017).
- Kheng, C.B., "Feudalism in Pre-Colonial Malaya: The Past as a Colonial Discourse." *Journal of Southeast Asian Studies* 25:2 (1994), 243-269.
- Kian, K.H., "How Strangers Became Kings: Javanese-Dutch Relations in Java 1600-1800." *Indonesia and the Malay world* 36:105 (2008), 293-307.
- Kiser, E. and S.M. Karceski, "Political Economy of Taxation." *Annual Review of Political Science* 20:1 (2017), 75-92.
- Kiser, E. and M. Levi, "Interpreting the Comparative History of Fiscal Regimes." In A. Monson and W. Scheidel (eds.), *Fiscal Regimes and the Political Economy of Pre-modern States* (Cambridge: Cambridge University Press, 2015), 537-556.
- Kiser, E. and A. Linton, "Determinants of the Growth of the State: War and Taxation in Early Modern France and England." *Social Forces* 80:2 (2001), 411-448.
- Kiser, E. and J. Schneider, "Bureaucracy and Efficiency: An Analysis of Taxation in Early Modern Prussia." *American sociological review* 59:2 (1994), 187-204.
- Kitzen, M., "Between Treaty and Treason: Dutch Collaboration with Warlord Teuku Uma during the Aceh War, a Case Study on the Collaboration with Indigenous Power-Holders in Colonial Warfare." *Small Wars & Insurgencies* 23:1 (2012), 93-116.
- Klein, P.W., "Dutch Monetary Policy in the East Indies, 1602-1942: A Case of Changing Continuity." In E.H.G. van Cauwenberghe (ed.), *Money, Coins and Commerce: Essays in the Monetary History of Asia and Europe* (Leuven: Leuven University Press, 1991), 419-453.
- Kloos, D., "A Crazy State: Violence, Psychiatry, and Colonialism in Aceh, Indonesia, Ca. 1910-1942." *Bijdragen tot de Taal-, Land- en Volkenkunde* 170:1 (2014), 25-65.
- "From Acting to Being: Expressions of Religious Individuality in Aceh, Ca. 1600-1900." *Itinerario* 39:3 (2015), 437-461.
- "Violence, Religion, and Geographic Imaginations in Aceh, 1890s-1920s" (Paper Presented at the Workshop 'Violence, Displacement and Muslim Movements in Southeast Asia', Leiden, KITLV/LUCIS, June 2016).
- *Becoming Better Muslims: Religious Authority and Ethical Improvement in Aceh, Indonesia* (Princeton: Princeton University Press, 2018).
- Kloosterboer, W., *Onvrije Arbeid na de Afschaffing van de Slavernij* ('s-Gravenhage: Excelsior, 1954).
- Knaap, G.J., "The Saniri Tiga Air (Seram). An Account of its 'Discovery' and Interpretation between about 1675 and 1950." *Bijdragen tot de Taal-, Land- en Volkenkunde* 149:2 (1993), 250-273.
- *Kruidnagelen en Christenen: De Verenigde Oost-Indische Compagnie en de Bevolking van Ambon 1656-1696* (Leiden: KITLV Uitgeverij, 2004).

- Knight, G.R., "Capitalism and Commodity Production in Java." In H. Alavi and P.L. Burns (eds.), *Capitalism and Colonial Production* (London: Croom Helm, 1982), 119-158.
- *Commodities and Colonialism: The Story of Big Sugar in Indonesia, 1880-1942* (Leiden: Brill, 2013).
- Koekkoek, R., A.I. Richard and A. Weststeijn, "Introduction: Intellectual History in Imperial Practice." In R. Koekkoek, René, A.I. Richard and A. Weststeijn (eds.), *The Dutch Empire between Ideas and Practice, 1600-2000* (Cham: Palgrave Macmillan, 2019), 1-15.
- Koentjaraningrat, "Use of Anthropological Methods in Indonesian Historiography." In Soedjatmoko (ed.), *An Introduction to Indonesian Historiography* (Ithaca: Cornell University Press, 1965; Jakarta: Equinox Publishing 2007), 299-325.
- Koskenniemi, M., *The Gentle Civilizer of Nations: The Rise and Fall of International Law 1870-1960* (Cambridge: Cambridge University Press, 2001).
- "Empire and International Law: The Real Spanish Contributions." *University of Toronto Law Journal* 61 (2011), 1-36.
- Kuitenbrouwer, M., *Nederland en de Opkomst van het Moderne Imperialisme: Koloniën en Buitenlandse Politiek 1870-1902* (Amsterdam: De Bataafsche Leeuw, 1985).
- "N.G. Pierson en de Koloniale Politiek, 1860-1909." *Tijdschrift voor Geschiedenis* 94:1 (1981), 1-28.
- Kumar, A., "Javanese Court Society and Politics in the Late Eighteenth Century. The Record of a Lady Soldier, Part I: The Religious, Social, and Economic Life of the Court." *Indonesia* 29 (1980), 1-46.
- "Capitalism and the 'Traditional' State and Society: The Javanese Experience to C.1810." Paper presented at the 34th International Congress of Asian and North African Studies, University of Hong Kong, Hong Kong, 1993.
- *Java and Modern Europe: Ambiguous Encounters* (Richmond: Curzon, 1997).
- Kumar, D., *Colonialism, Property, and the State* (Delhi: Oxford University Press, 1998).
- Laffan, M.F., "The Tangled Roots of Islamist Activism in Southeast Asia." *Cambridge Review of International Affairs* 16:3 (2003), 397-414.
- *The Makings of Indonesian Islam: Orientalism and the Narration of a Sufi Past* (Princeton: Princeton University Press, 2011).
- Lambert, D. and A. Lester, "Introduction: Geographies of Empire and Colonial Life Writing." In D. Lambert and A. Lester (eds.), *Colonial Lives across the British Empire: Imperial Career in the Long Nineteenth Century* (Cambridge: Cambridge University Press, 2006), 1-31.
- Lapian, A.B., *The Deversified Unity of Maluku-Kie-Raha: Its Historical Development* (S.I.: s.n., 1984).
- "Indonesian Perspectives of the Colonial Power." In J.C. Heesterman et al., *Comparative History of India and Indonesia Vol. 4: General Perspectives* (Leiden/New York: E.J. Brill, 1989), 77-86.
- Lee, K.H., *The Sultanate of Aceh: Relations with the British, 1760-1824* (Kuala Lumpur: Oxford University Press, 1995).
- "Aceh at the Time of the 1824 Treaty." In A.J.S. Reid (ed.), *Verandah of Violence: The Background to the Aceh Problem* (Singapore/Seattle: Singapore University Press/University of Washington Press, 2006), 72-95.
- Lemke, T., "An Indigestible Meal? Foucault, Governmentality and State Theory." *Distinktion: Scandinavian Journal of Social Theory* 8:2 (2007), 43-64.
- *Biopolitics: An Advanced Introduction* (New York: New York University Press, 2011).
- Leroy, M., "La Sociologie Fiscale." *Socio-logos* 4 (2016).

- Leur, J.C. van, *Indonesian Trade and Society: Essays in Asian Social and Economic History* (The Hague/Bandung: Van Hoeve, 1955).
- Lev, D.S., "Colonial Law and the Genesis of the Indonesian State." *Indonesia* 40 (1985), 57-74.
- Levi, M., *Of Rule and Revenue* (Berkeley/Los Angeles/London: University of California Press, 1989).
- Leviner, S., "From Deontology to Practical Application: The Vision of a Good Society and the Tax System." *Virginia Tax Review* 26:2 (2006), 405.
- Li, T.M., "Beyond 'the State' and Failed Schemes." *American Anthropologist* 107:3 (2005), 383-394.
- *The Will to Improve: Governmentality, Development, and the Practice of Politics* (Durham: Duke University Press, 2007).
- "Indigeneity, Capitalism, and the Management of Dispossession." *Current Anthropology* 51:3 (2010), 385-414.
- "Involution's Dynamic Others." *Journal of the Royal Anthropological Institute* 20:2 (2014), 276-292.
- "The Price of Un/Freedom: Indonesia's Colonial and Contemporary Plantation Labor Regimes." *Comparative Studies in Society and History* 59:2 (2017), 245-276.
- Lieberman, V.B., *Strange Parallels: Southeast Asia in Global Context, c. 800-1830. Vol. 1: Integration of the Mainland* (Cambridge: Cambridge University Press, 2003).
- Liem, G.K.N., *De Rechtspositie der Chinezen in Nederlands-Indië 1848-1942: Wetgevingsbeleid tussen Beginsel en Belang* (PhD thesis, Leiden University, 2009).
- Likhovski, A., "'Training in Citizenship': Tax Compliance and Modernity." *Law & Social Inquiry* 32:3 (2007), 665-700.
- "Is Tax Law Culturally Specific?: Lessons from the History of Income Tax Law in Mandatory Palestine." *Theoretical Inquiries in Law* 11:2 (2010), 725-763.
- Lindblad, J.Th., *Between Dayak and Dutch: The Economic History of Southeast Kalimantan, 1880-1942*. (Dordrecht: Foris, 1988).
- "Economic Aspects of the Dutch Expansion in Indonesia, 1870-1914." *Modern Asian Studies* 23 (1989), 1-24.
- "The Contribution of Foreign Trade to Colonial State Formation in Indonesia, 1900-1930." In R.B. Cribb (ed.) *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* (Leiden: KITLV Press, 1994), 93-115.
- "Between Singapore and Batavia. The Outer Islands in the Southeast Asian Economy in the Nineteenth Century." In C.A. Davids, W. Fritschy and L.A. van der Valk (eds.), *Kapitaal, Ondernemerschap en Beleid: Studies over Economie en Politiek in Nederland, Europa en Azië van 1500 tot Heden. Afscheidsbundel voor Prof. Dr. P.W. Klein* (Amsterdam: NEHA, 1996), 529-548.
- "The Late Colonial State and Economic Expansion, 1900-30s." In H. Dick, V.J.H. Houben and J.Th. Lindblad (eds.), *The Emergence of a National Economy: An Economic History of Indonesia, 1800-2000* (Leiden: KITLV Press, 2002), 111-153.
- "Manufacturing and Foreign Investment in Colonial Indonesia." In E. Frankema and F. Buelens (eds.), *Colonial Exploitation and Economic Development: The Belgian Congo and the Netherlands Indies Compared* (London: Routledge, 2013), 211-228.
- Linden, M. van der, "Mutualism." In M. van Rossum, K. Hofmeester and M. van der Linden (eds.), *Handbook Global History of Work* (De Gruyter Oldenbourg: Berlin/Boston, 2017), 363-376.

- Litzinger, R.A., "Government from Below: The State, the Popular, and the Illusion of Autonomy." *Positions: East Asia Cultures Critique* 9:1 (2001), 253-266.
- Locher-Scholten, E., "Mr. P. Brooshooft, een Biografische Schets in Koloniaal-Ethisch Perspektief." *Bijdragen tot de Taal-, Land- en Volkenkunde* 132:2-3 (1976), 306-349.
- *Ethiek in Fragmenten: Vijf Studies over Koloniaal Denken en Doen van Nederlanders in de Indonesische Archipel, 1877-1942* (Utrecht: Hes, 1981).
- "Dutch Expansion in the Indonesian Archipelago around 1900 and the Imperialism Debate." *Journal of Southeast Asian Studies* 25:1 (1994), 91-111.
- *Sumatraans Sultanaat en Koloniale Staat: De Relatie Djambi-Batavia (1830-1907) en het Nederlandse Imperialisme* (Leiden: KITLV, 1994).
- *Sumatran Sultanate and Colonial State: Jambi and the Rise of Dutch Imperialism, 1830-1907* (Southeast Asia Program, Cornell University, Studies on Southeast Asia, Ithaca: Cornell University, 2004).
- "Imperialism after the Great Wave: The Dutch Case in the Netherlands East Indies, 1860-1914." In M.P. Fitzpatrick (eds.), *Liberal Imperialism in Europe* (Basingstoke: Palgrave Macmillan, 2012), 25-46.
- Loeb, E.M., *Sumatra: Its History and People* (Oxford in Asia Paperbacks ed. Kuala Lumpur: Oxford University Press, 1972).
- Lohanda, M., *The Kapitan Cina of Batavia 1837-1942: A History of Chinese Establishment in Colonial Society* (Jakarta: Djambatan, 1996).
- *Growing Pains: The Chinese and the Dutch in Colonial Java, 1890-1942* (Jakarta: Yayasan Cipta Loka Caraka, 2002).
- López Jerez, M., "Colonial and Indigenous Institutions in the Fiscal Development of French Indochina." In A. Booth and E. Frankema (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, C.1850-1960* (Cambridge: Cambridge University Press, 2019), 110-136.
- Loomba, A., *Colonialism/Postcolonialism* (London/New York: Routledge, 1998).
- Lucassen, L., and L. Heerma van Voss, "Introduction: Flight as Fight." In M. Rediker, T. Chakraborty and M. van Rossum (eds.), *A Global History of Runaways: Workers, Mobility, and Capitalism 1600-1850* (Oakland: University of California Press, 2019), 1-21.
- Ludden, D., "Orientalist Empiricism and Transformations of Colonial Knowledge." In C.A. Breckenridge and P. van der Veer (eds.), *Orientalism and the Post-Colonial Predicament* (Philadelphia: University of Pennsylvania Press, 1993), 250-278.
- Luttikhuis, B., "Beyond Race: Constructions of 'Europeanness' in Late-Colonial Legal Practice in the Dutch East Indies." *European Review of History* 20:4 (2013), 539-558.
- *Negotiating Modernity: Europeanness in Late Colonial Indonesia, 1910-1942* (PhD thesis, European University Institute, 2014).
- Maat, H., *Science Cultivating Practice: A History of Agricultural Science in the Netherlands and its Colonies, 1863-1986* (PhD thesis, Wageningen University, 2001).
- Manse, M.R., R. Arendsen and M. Klever, "De Indische Loonbelasting in Perspectief: Fiscale Innovatie in Koloniale Context." *Maandblad Belasting Beschouwingen* 86:1 (2018), 20-30.
- Mansvelt, W.M.F., P. Creutzberg and P.J. van Dooren, *Changing Economy in Indonesia: A Selection of Statistical Source Material from the Early 19th Century up to 1940. Vol. 5: National Income* (The Hague: Nijhoff, 1979).
- Manuhutu, W., "Pacifatie in Praktijk: De Expansie van het Nederlands Gezag op Ceram. 1900-1942." In J. van Goor (ed.), *Imperialisme in de Marge: De Afronding van Nederlands-Indië* (Utrecht: Hes, 1985), 267-315.

- Margana, S., "Surejo versus Kartosudiro. Bekel and Bekel System in Principalities in Central Java during the Colonial Period 1880-1912." *Lembaran Sejarah* 3:1 (2000), 186-209.
- "Hybridity, Colonial Capitalism and Indigenous Resistance: The Case of the Paku Alam in Central Java." In U. Bosma, J.A. Giusti-Cordero and G.R. Knight (eds.), *Sugarlandia Revisited: Sugar and Colonialism in Asia and the Americas, 1800-1940* (New York: Berghahn Books, 2007), 95-112.
- Martin, I.W., A.K. Mehrotra and M. Prasad, "The Thunder of History: The Origins and Development of the New Fiscal Sociology." In A.K. Mehrotra, I.W. Martin and M. Prasad (eds.), *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge: Cambridge University Press, 2009), 1-28.
- Martin, M., "Patrimonialism, Bureaucratization, and Fiscal Systems of British Bengal, 1765-1819." In M.M. Charrad and J. Adams (eds.), *Patrimonial Capitalism and Empire* (Bingley: Emerald Group Publishing Limited, 2015), 191-216.
- Marx, K. and F. Engels, *The Communist Manifesto* (Project Gutenberg, 2005).
- Maurer, S., "Thinking Governmentality 'from Below': Social Work and Social Movements as (Collective) Actors in Movable/Mobile Orders." *Counterpoints* 292 (2007), 125-137.
- McVey, R., "Introduction: Local voices, Central Power." In R. McVey, (ed.), *Southeast Asia Transitions: Approaches through Social History* (New Haven: Yale University Press, 1978), 1-31.
- Meer, A.H.C. van der, "Performing Colonial Modernity." *Bijdragen tot de Taal-, Land- en Volkenkunde* 173:4 (2017), 503-538.
- Meijer, G., "The Contribution of the 'Dutch School' in Public Finance to the Theory of Personal Income Taxation (1870-1920)." *European Journal of Law and Economics* 10:2 (2000), 161.
- Memmi, A., *The Colonizer and the Colonized* (Edited by J.P. Sartre and H. Greenfield, Boston: Beacon Press, 1969).
- Michener, J.A. and A.G. Day, *Rascals in Paradise* (London: Secker & Warburg, 1957).
- Missbach, A., "The Aceh War (1873-1913) and the Influence of Christiaan Snouck Hurgronje." In A. Graf, S. Schröter and E. Wieringa (eds.), *Aceh: History, Politics and Culture* (Singapore: ISEAS, 2010), 39-62.
- Moertono, S., *State and Statecraft in Old Java: A Study of the Later Mataram Period, 16th to 19th Century* (MA thesis, Modern Indonesia Project, Southeast Asia Program, Department of Asian Studies, Cornell University, 1968).
- "Dulu, Kedudukan Wajib Pajak Itu Terhormat." *Prisma* 14:4 (1985), 59-62.
- *Negara dan Usaha Bina-Negara di Jawa Masa Lampau: Studi tentang Masa Mataram II, Abad XVI Sampai XIX* (Jakarta: Yayasan Obor Indonesia, 1985).
- Monson, A. and W. Scheidel, "Studying Fiscal Regimes." In A. Monson and W. Scheidel (eds.), *Fiscal Regimes and the Political Economy of Premodern States* (Cambridge: Cambridge University Press, 2015), 3-28.
- Moon, S., *Technology and Ethical Idealism: A History of Development in the Netherlands East Indies* (Leiden: CNWS Publications, 2007).
- Morrissey, J., "Foucault and the Colonial Subject: Emergent Forms of Colonial Governmentality in Early Modern Ireland." In P. Duffy and W. Nolan (eds.), *At the Anvil: Essays in Honour of William J. Smyth* (Dublin: Geography Publications, 2012), 135-150.

- Mostert, T., "Scramble for the Spices: Makassar's Role in European and Asian Competition in the Eastern Archipelago up to 1616" in A. Clulow and T. Mostert (eds.), *The Dutch and English East India Companies. Diplomacy, Trade and Violence in Early Modern Asia* (Amsterdam, Amsterdam University Press, 2018), 25-54.
- Mrázek, R., *Sjahrir: Politics and Exile in Indonesia* (Ithaca: Southeast Asia Program, Cornell University, 1994).
- *Engineers of Happy Land: Technology and Nationalism in a Colony* (Princeton: Princeton University Press, 2002).
- Mudjanto, G., *The Concept of Power in Javanese Culture* (Yogyakarta: Gadjah Mada University Press, 1986).
- Mumford, A., *Fiscal Sociology at the Centenary: UK Perspectives on Budgeting, Taxation and Austerity* (Cham: Palgrave Macmillan, 2019).
- Munawiah, *Birokrasi Kolonial di Aceh 1903-1942* (Banda Aceh/Yogyakarta: Ar-Raniry Press/AK Group, 2007).
- Mulherin, B.J., "The 'Bekel' in Javanese History." *Review of Indonesian and Malayan affairs* 4-5 (1970/1971), 1-28
- Murphy, L.B. and T. Nagel, *The Myth of Ownership: Taxes and Justice* (Oxford: Oxford University Press, 2002).
- Neu, D., "'Discovering' Indigenous Peoples: Accounting and the Machinery of Empire." *The Accounting Historians Journal* 26:1 (1999), 53-82.
- Niemeijer, H.E., "De Geveinsde Vrede: Eer, Protocol en Diplomatie in de Machtsverhouding tussen de Verenigde Oost-Indische Compagnie en Ternate omstreeks 1750." In G.J. Knaap and G. Teitler (eds.), *De Verenigde Oost-Indische Compagnie: Tussen Oorlog en Diplomatie* (Leiden: KITLV Uitgeverij, 2002), 309-336.
- Nitisastro, Widjojo, *Population Trends in Indonesia* (Ithaca and London: Cornell University Press, 1970).
- Nomes, J.M., "De Indische Partij. Indo-Europeanen en Nationalistische Ideeën in Nederlands-Indië." In W. Willems (ed.), *Sporen van een Indisch Verleden, 1600-1942* (Leiden: Centrum voor Onderzoek van Maatschappelijke Tegenstellingen, 1992), 55-70.
- Noor, F.A., *The Discursive Construction of Southeast Asia in 19th Century Colonial-Capitalist Discourse* (Amsterdam: Amsterdam University Press, 2016).
- "You Are under Arrest: Epistemic Arrest and the Endless Reproduction of the Image of the Colonised Native." *South East Asia Research* 24:2 (2016), 185-203.
- *Data-Gathering in Colonial Southeast Asia 1800-1900: Framing the Other* (Amsterdam: Amsterdam University Press, 2020).
- Nozick, R., "Distributive Justice." In R.E. Goodin and P. Pettit (eds.), *Contemporary Political Philosophy: An Anthology* (Canberra: Blackwell, 1997), 203-246.
- O'Brien, P., "Afterword: Reflections on Fiscal Foundations and Contexts for the Formation of Economically Effective Eurasian States from the Rise of Venice to the Opium War." In B. Yun-Casalilla and P.K. O'Brien (eds.), *The Rise of Fiscal States: A Global History 1500-1914* (Cambridge: Cambridge University Press, 2012), 442-453.
- O'Brien, P.K. and P.A. Hunt, "England, 1485-1815." In R. Bonney (ed.), *The Rise of the Fiscal State in Europe, c. 1200-1815* (Oxford: Oxford University Press, 1999), 53-100.
- O'Brien, R.L., "Redistribution and the New Fiscal Sociology: Race and the Progressivity of State and Local Taxes 1." *American Journal of Sociology* 122:4 (2017), 1015-1049.
- Offe, C. and V. Ronge, "Theses on the Theory of the State." In R.E. Goodin and P. Pettit (eds.), *Contemporary Political Philosophy: An Anthology* (Canberra: Blackwell, 1997), 60-65.

- Oki, A., *Social Change in the West Sumatran Village: 1908-1945* (PhD thesis, Australian National University, 1977).
- "The Dynamics of Subsistence Economy in West Sumatra." In A. Turton (ed.), *History and Peasant Consciousness in South East Asia: Proceedings of the Sixth International Ethnological Symposium Held at the National Museum of Ethnology, Osaka* (Osaka: National Museum of Ethnology, 1984), 267-291.
- Ong Hok Ham, *The Residency of Madiun: Priyayi and Peasant in the Nineteenth Century* (PhD thesis, Yale University, 1975).
- "Social Change in Madiun (East Java) during the Nineteenth Century: Taxes and its Influence on Landholding." (Paper presented at the Seventh Conference of the IAHA, Bangkok: Chulalongkorn University Press, 1979).
- "Pajak dalam Perspektif Sejarah." *Prisma* 14:4 (1985), 74-85.
- Ota, A., "Banten Rebellion, 1750-1752: Factors Behind the Mass Participation." *Modern Asian Studies* 37:3 (2003), 613-651.
- *Changes of Regime and Social Dynamics in West Java: Society, State and the Outer World of Banten, 1750-1830* (PhD thesis, Leiden University; Leiden/Boston: Brill, 2006).
- Otten, F.J.M., *Gids voor de Archieven van de Ministeries en de Hoge Colleges van Staat 1813-1940* (Den Haag, Instituut voor Nederlandse Geschiedenis, 2004).
- Paauw, D.S., "The Tax Burden and Economic Development in Indonesia." In B. Djuanda et al. (eds.), *Ekonomi Dan Keuangan Indonesia (Economics and Finance in Indonesia)* (Jakarta: Badan Penerbit Pembangunan, 1954), 564-588.
- Passant, J., "Historical Note: The History of Taxation is Written in Letters of Blood and Fire." *Australasian Accounting Business & Finance Journal* 10:2 (2016), 93-101.
- Pelzer, K.J., *Planter and Peasant: Colonial Policy and the Agrarian Struggle in East Sumatra 1863-1947* (s-Gravenhage: Nijhof, 1978).
- Pfeil, T., *Op Gelijke Voet: De Geschiedenis van de Belastingdienst* (Deventer: Kluwer, 2009).
- Piekaar, A.J., *Atjeh en de Oorlog met Japan* (s-Gravenhage: Van Hoeve, 1949).
- Pierpoint, S.J., "The Importance of Direct Taxation to the Fiscal-Military State in Early Modern Britain." *Structural Change and Economic Dynamics* 41 (2017), 13-28.
- Piketty, T., "Income Inequality in France, 1901-1998." *The Journal of Political Economy* 111:5 (2003), 1004-1042.
- *Top Incomes in France in the Twentieth Century: Inequality and Redistribution, 1901-1998* (Cambridge: The Belknap Press of Harvard University Press, 2018).
- Pinch, W.R., "Same Difference in India and Europe." *History and Theory* 38:3 (1999), 389-407.
- Pijper, G.F., *Studiën over de Geschiedenis van de Islam in Indonesia, 1900-1950* (Leiden: E.J. Brill, 1977).
- Poley, J.P., *Eroica: The Quest for Oil in Indonesia (1850-1898)* (Dordrecht: Kluwer Academic Publishers, 2000).
- Postel-Coster, E., *Het Omheinde Kweekbed: Machtsverhoudingen in De Minangkabause Familieroman* (Delft: Eburon, 1985).
- Postma, J.K.T., *Alexander Gogel (1765-1821): Grondlegger Van De Nederlandse Staat* (PhD thesis, Hilversum: Uitgeverij Verloren, 2017).
- Potting, C.J.M., *De Ontwikkeling van het Geldverkeer in een Koloniale Samenleving: Oost-kust Van Sumatra, 1875-1938* (PhD thesis, Leiden, 1997).
- Protschky, S., "Modern Times in Southeast Asia, 1920s-1970s." In S. Protschky and T. van den Berge (eds.), *Modern Times in Southeast Asia, 1920s-1970s* (Leiden/Boston: Brill, 2018), 1-14.

- Raben, R., "Hoe Wordt Men Vrij? De Lange Dekolonisatie van Indonesië." In E. Bogaerts and R. Raben (eds.), *Van Indië tot Indonesië* (Amsterdam: Boom, 2007), 13-30.
- "A New Dutch Imperial History?: Perambulations in a Prospective Field." *BMGN: Low Countries Historical Review* 128:1 (2013), 5-30.
- "Epilogue. Colonial Distances: Dutch Intellectual Images of Global Trade and Conquest in the Colonial and Postcolonial Age." In R. Koekkoek, René, A.I. Richard and A. Weststeijn (eds.), *The Dutch Empire between Ideas and Practice, 1600-2000* (Cham: Palgrave Macmillan, 2019), 205-232.
- Rabushka, A., *Taxation in Colonial America* (Princeton: Princeton University Press, 2010).
- Rahman, A., *Tax Compliance in Indonesia: The Role of Public Officials* (PhD Thesis, University of Twente, 2017).
- Ranger, T., "The Invention of Tradition in Colonial Africa." In E. Hobsbawm and T. Ranger (eds.), *The Invention of Tradition* (Cambridge: Cambridge University Press, 2012), 211-262.
- Ravensbergen, S., *Courtrooms of Conflict: Criminal Law, Local Elites and Legal Pluralities in Colonial Java* (PhD thesis, Leiden University, 2018).
- "Rule of Lawyers: Liberalism and Colonial Judges in Nineteenth-Century Java." In R. Koekkoek, René, A.I. Richard and A. Weststeijn (eds.), *The Dutch Empire between Ideas and Practice, 1600-2000* (Cham: Palgrave Macmillan, 2019), 159-182.
- Rawls, J., "Justice as Fairness." In R.E. Goodin and P. Pettit (eds.), *Contemporary Political Philosophy: An Anthology* (Canberra: Blackwell, 1997), 187-202.
- Reid, A.J.S., *The Contest for North Sumatra: Atjeh, the Netherlands and Britain 1858-1898* (Kuala Lumpur/London: Oxford university press, 1969).
- *The Blood of the People: Revolution and the End of Traditional Rule in Northern Sumatra* (Kuala Lumpur: Oxford University Press, 1979).
- "The Pre-Colonial Economy of Indonesia." *Bulletin of Indonesian Economic Studies* 20:2 (1984), 151-167.
- "The Decline of Slavery in Nineteenth-Century Indonesia." In M.A. Klein (ed.), *Breaking the Chains: Slavery, Bondage, and Emancipation in Modern Africa and Asia* (Madison University of Wisconsin Press, 1993), 64-82.
- "Chains of Steel; Chains of Silver: Forcing Politics on Geography, 1865-1965." In J.Th. Lindblad (ed.), *Historical Foundations of a National Economy in Indonesia, 1890s-1990s* (Amsterdam: North-Holland, 1996), 281-296.
- *An Indonesian Frontier: Acehese and Other Histories of Sumatra* (Singapore: Singapore University Press, 2005).
- "Colonial Transformation: A Bitter Legacy." In A.J.S. Reid (ed.), *Verandah of Violence: The Background to the Aceh Problem* (Singapore/Seattle: Singapore University Press/University of Washington Press, 2006), 96-108.
- "Aceh and the Turkish Connection." In A. Graf, S. Schröter and E. Wieringa (eds.), *Aceh: History, Politics and Culture* (Singapore: ISEAS, 2010), 26-38.
- *To Nation by Revolution: Indonesia in the 20th Century* (Singapore: NUS Press, 2011).
- Reinsma, R., "De Cultuurprocenten in de Praktijk en in De Ogen der Tijdgenoten." In C. Fasseur and R. van Niel (eds.), *Geld en Geweten: Een Bundel Opstellen over Anderhalve Eeuw Nederlands Bestuur in de Indonesische Archipel. I: De Negentiende Eeuw* (Den Haag: Nijhoff, 1980), 59-90.

- Rimmelink, W., "Expansion without Design: The Snare of Javanese Politics." In P.J. Marshall et al., *Comparative History of India and Indonesia Vol. 3: India and Indonesia during the Ancien Regime* (Leiden: E.J. Brill, 1988), 111-28.
- Resink, G.J., "Inlandsche Staten in den Oosterschen Archipel. (1873-1915)." *Bijdragen tot de Taal-, Land- en Volkenkunde* 116:3 (1960), 313-349.
- Richards, T., *The Imperial Archive: Knowledge and the Fantasy of Empire* (London: Verso, 1993).
- Ricklefs, M.C., *Jogjakarta under Sultan Mangkubumi, 1749-1792: A History of the Division of Java* (London/New York: Oxford University Press, 1974).
- *A History of Modern Indonesia since c. 1200* (Basingstoke: Palgrave, 2001).
- *A History of Modern Indonesia since c. 1200* (4th ed., Basingstoke: Palgrave Macmillan, 2008).
- "The Sweat of the King." *Bijdragen tot de Taal- Land- en Volkenkunde* 175:1 (2019), 59-66.
- Robinson, G., *The Dark Side of Paradise: Political Violence in Bali* (Ithaca: Cornell University Press, 1995).
- Ross, C., *Ecology and Power in the Age of Empire: Europe and the Transformation of the Tropical World* (Oxford/New York: Oxford University Press, 2017).
- Ross, M.L., "Does Taxation Lead to Representation?" *British Journal of Political Science* 34:2 (2004), 229-249.
- Rossum, M. van, "Desertion." In M. van Rossum, K. Hofmeester and M. van der Linden (eds.), *Handbook Global History of Work* (Berlin/Boston: De Gruyter Oldenbourg, 2017), 505-520.
- "The Carceral Colony: Colonial Exploitation, Coercion, and Control in the Dutch East Indies, 1810s-1940s." *International Review of Social History* 63 (2018), 65-88.
- "Running Together or Running Apart? Diversity, Desertion and Resistance in the Dutch East India Company Empire, 1650-1800." In M. Rediker, T. Chakraborty and M. van Rossum (eds.), *A Global History of Runaways: Workers, Mobility, and Capitalism 1600-1850* (Oakland: University of California Press, 2019), 135-155.
- Rowse, T., "The Statistical Table as Colonial Knowledge." *Itinerario* 41:1 (2017), 51-73.
- Roy, T., "Why Was British India a Limited State?" In A. Booth and E. Frankema (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, C.1850-1960* (Cambridge: Cambridge University Press, 2019), 77-109.
- Ruiter, P.A.C. de, *Het Mijnezeen in Nederlands-Oost-Indië, 1850-1950* (PhD thesis, Utrecht University, 2016).
- Ruiter, T.G., "State Policy, Peasantization and Ethnicity: Changes in the Karo Area of Langkat in Colonial Times." In G. Benjamin and C. Chou (eds.), *Tribal Communities in the Malay World: Historical, Cultural and Social Perspectives* (Singapore, ISEAS-Yusof Ishak Institute, 2002), 401-421.
- Rush, J.R., *Opium to Java: Revenue Farming and Chinese Enterprise in Colonial Indonesia, 1860-1910* (Ithaca: Cornell University Press, 1990).
- Said, E., *Orientalism* (London: Penguin, 2003).
- Salam, S., *Hadji Agus Salim: Hidup dan Perjuangannya* (Jakarta: Djajamurni, 1961).
- Salim, A. *Challenging the Secular State: The Islamization of Law in Modern Indonesia* (Honolulu: University of Hawaii Press, 2008).
- Santos, M., "Peasant Tax in Northern Mozambique." In P.J. Havik, A. Keese and M. Santos (eds.), *Administration and Taxation in Former Portuguese Africa, 1900-1945* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2015), 138-166.
- Sardesai, D.R., *Southeast Asia: Past and Present*. (Boulder: Taylor and Francis, 2013).

- Scheidel, W., "Fiscal Regimes and the 'First Great Divergence' between Eastern and Western Eurasia." In P.F. Bang and C.A. Bayly (eds.), *Tributary Empires in Global History* (Basingstoke: Palgrave Macmillan, 2011), 193-204.
- Scheve, K. and D. Stasavage, "The Conscription of Wealth: Mass Warfare and the Demand for Progressive Taxation." *International Organization* 64:4 (2010), 529-561.
- "Democracy, War, and Wealth: Lessons from Two Centuries of Inheritance Taxation." In *The American Political Science Review* 106:1 (2012), 81-102.
- Schmutzer, E.J.M., *Dutch Colonial Policy and the Search for Identity in Indonesia, 1920-1931* (Leiden: Brill, 1977).
- Schrikker, A.F., "Restoration in Java, 1815-1830: A Review." *BMGN – Low Countries Historical Review* 130:4 (2015), 132-144.
- "Institutional Memory in the Making of Dutch Colonial Culture in Asia (1700-1870)." In R. Koekkoek, René, A.I. Richard and A. Weststeijn (eds.), *The Dutch Empire between Ideas and Practice, 1600-2000* (Cham: Palgrave Macmillan, 2019), 111-134.
- Schulte Nordholt, H.C.G., "De Jago in de Schaduw: Misdaad en 'Orde' in de Koloniale Staat op Java." *De Gids: Nieuwe Vaderlandsche Letteroefeningen* 146:8/9 (1983), 664-675.
- *Een Balische Dynastie: Hiërarchie en Conflict in de Negara Mengwi, 1700-1940* (PhD thesis, VU Amsterdam, 1988).
- *The Spell of Power: A History of Balinese Politics, 1650-1940* (Leiden: KITLV Press, 1996).
- *A Genealogy of Violence in Indonesia* (Lisboa: Centro Português de Estudos do Sudeste Asiático CEPESA, 2001).
- "A Genealogy of Violence." In F. Colombijn and J.Th. Lindblad (eds.), *Roots of Violence in Indonesia: Contemporary Violence in Historical Perspective* (Leiden: KITLV, 2002), 33-60.
- "Onafhankelijkheid of Moderniteit? Een Geïllustreerde Hypothese." In M. Bloembergen, R. Raben and E. Locher-Scholten (eds.), *Het Koloniale Beschavingsoffensief. Wegen Naar Het Nieuwe Indië, 1890-1950* (Leiden: KITLV Press, 2009), 105-120.
- "Modernity and Cultural Citizenship in the Netherlands Indies: An Illustrated Hypothesis." *Journal of Southeast Asian Studies* 42:3 (2011), 435-457.
- Schumpeter, J.A., "The Crisis of the Tax State." In R. Swedberg (ed.), *The Economics and Sociology of Capitalism* (Princeton: Princeton University Press, 1991), 99-140.
- Scott, D., "Colonial Governmentality." *Social Text*:43 (1995), 191-220.
- Scott, H., "The Fiscal-Military State and International Rivalry during the Long Eighteenth Century." In C. Storrs (ed.), *The Fiscal-Military State in Eighteenth-Century Europe: Essays in Honour of P.G.M. Dickson* (Farnham: Ashgate Publishing Ltd, 2009), 23-53.
- Scott, J.C., *The Moral Economy of the Peasant: Rebellion and Subsistence in Southeast Asia* (New Haven: Yale University Press, 1976).
- *Weapons of the Weak Everyday Forms of Peasant Resistance* (New Haven: Yale University Press, 1985).
- *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed* (New Haven: Yale University Press, 1998).
- *The Art of Not Being Governed: An Anarchist History of Upland Southeast Asia* (New Haven: Yale University Press, 2009).
- Sens, A., *De Kolonieman: Johannes van den Bosch (1780-1844), Volksverheffer in Naam van de Koning* (Amsterdam: Uitgeverij Balans, 2019).

- Siegel, J.T., *The Rope of God* (Berkeley: University of California Press, 1969).
- *Fetish, Recognition, Revolution* (Princeton: Princeton University Press, 1997).
- Skinner, Q., "The State." In R.E. Goodin and P. Pettit (eds.), *Contemporary Political Philosophy: An Anthology* (Canberra: Blackwell, 1997), 3-26.
- Slater, D. and D. Kim, "Standoffish States: Nonliterate Leviathans in Southeast Asia." *TRaNS: Trans-Regional and -National Studies of Southeast Asia* 3:1 (2015), 25-44.
- Smit, C., *Omville der Billijkheid: De Strijd over de Invoering van de Inkomstenbelasting in Nederland* (Amsterdam: Wereldbibliotheek, 2002).
- Soebekti, T., *Some Facets of the Income Tax Administration in Indonesia with Reference to Those in the United States* (PhD thesis, Indiana University, 1964).
- Stasavage, D., *Public Debt and the Birth of the Democratic State: France and Great Britain 1688-1789* (Cambridge: Cambridge University Press, 2009).
- *States of Credit: Size, Power, and the Development of European Politics* (Princeton: Princeton University Press, 2011).
- "Why Did Public Debt Originate in Europe?" In A. Monson and W. Scheidel (eds.), *Fiscal Regimes and the Political Economy of Premodern States* (Cambridge: Cambridge University Press, 2015), 492-522.
- Steenbrink, K.A., "Christiaan Snouck Hurgronje (1857-1936) en Atjeh." In L. Dolk (ed.), *Atjeh: De Verbeelding van een Koloniale Oorlog* (Amsterdam: Bert Bakker, 2001), 77-97.
- Steinmetz, G., *State/Culture: State-Formation after the Cultural Turn* (Ithaca: Cornell University Press, 1999).
- Steinmo, S., *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State* (New Haven: Yale University Press, 1993).
- Stella, P., "Tax Farming: A Radical Solution for Developing Country Tax Problems?" *Staff Papers* (International Monetary Fund) 40:1 (1993), 217-225.
- Stoler, A.L., *Capitalism and Confrontation in Sumatra's Plantation Belt, 1870-1979* (Ann Arbor: The University of Michigan Press, 1985).
- "Colonial Archives and the Arts of Governance." *Archival Science* 2:1 (2002), 87-109.
- *Along the Archival Grain: Epistemic Anxieties and Colonial Common Sense* (Princeton: Princeton University Press, 2009).
- "Reason Aside: Reflections on Enlightenment and Empire." In G. Huggan (ed.), *The Oxford Handbook of Postcolonial Studies* (Oxford: Oxford University Press, 2013), 39-62.
- *Duress: Imperial Durabilities in our Times* (Durham: Duke University Press, 2016).
- Stolwijk, A., *Atjeh: Het Verhaal van de Bloedigste Strijd uit de Nederlandse Koloniale Geschiedenis* (Amsterdam: Prometheus, 2016).
- Storrs, C., "The Savoyard Fiscal-Military State in the Long Eighteenth Century." In C. Storrs (ed.), *The Fiscal-Military State in Eighteenth-Century Europe: Essays in Honour of P.G.M. Dickson* (Farnham: Ashgate Publishing Ltd, 2009), 201-236.
- Subramanyam, S., "State Formation and Transformation in Early Modern India and Southeast Asia." In P.J. Marshall et al., *Comparative History of India and Indonesia Vol. 3: India and Indonesia during the Ancien Regime* (Leiden: E.J. Brill, 1988), 91-110.
- Suhartono, *Apanage dan Bêkêl: Perubahan Sosial di Pedesaan Surakarta (1830-1920)* (PhD thesis, Universitas Gadjah Mada: Yogyakarta, 1989).
- Sutherland, H.A., *Pangreh Pradja: Java's Indigenous Administrative Corps and its Role in the Last Decades of Dutch Colonial Rule* (PhD thesis, Yale University, 1973).
- *The Making of a Bureaucratic Elite: The Colonial Transformation of the Javanese Priyayi* (Singapore: Heinemann, 1979).

- Suwignyo, A., "Gotong Royong as Social Citizenship in Indonesia, 1940s to 1990s." *Journal of Southeast Asian Studies* 50:3 (2019), 387-408.
- Swedberg, R., *Joseph A. Schumpeter: His Life and Work* (Cambridge: Polity Press, 1991).
- Svensson, T., *State Bureaucracy and Capitalism in Rural West Java: Local Gentry versus Peasant Entrepreneurs in Priangan in the 19th and 20th Century* (Copenhagen: Nordic Institute of Asian Studies, 1991).
- Szreter, S. and K. Breckenridge, "Editors' Introduction: Recognition and Registration: The Infrastructure of Personhood in World History." In K. Breckenridge and S. Szreter (eds.), *Registration and Recognition: Documenting the Person in World History* (Oxford: Oxford University Press, 2012), 26-27.
- Tagliacozzo, E., *Secret Trades, Porous Borders: Smuggling and States along a Southeast Asian Frontier, 1865-1915* (New Haven: Yale University Press, 2005).
- "The Indies and the World: State Building, Promise, and Decay at a Transnational Moment, 1910." *Bijdragen tot de Taal-, Land- en Volkenkunde van Nederlandsch-Indië* 166:2-3 (2010), 270-292.
- Talens, J., *Een Feodale Samenleving in Koloniaal Vaarwater: Staatsvorming, Koloniale Expansie en Economische Onderontwikkeling in Banten, West-Java, 1600-1750* (Hilversum: Verloren, 1999).
- Tambiah, S.J., *Culture, Thought, and Social Action: An Anthropological Perspective* (Cambridge: Harvard University Press, 1985).
- "The Charisma of Saints and the Cult of Relics, Amulets and Tomb Shrines." In F. Aulino, M. Goheen and J.S. Tambiah (eds.), *Radical Egalitarianism: Local Elites, Global Relations* (New York: Fordham University Press, 2013), 15-50.
- Tarling, N., "The Establishment of the Colonial Régimes." In N. Tarling (ed.), *The Cambridge History of Southeast Asia. Volume II: The Nineteenth and Twentieth Centuries* (Cambridge: Cambridge University Press, 1993), 5-78.
- Taselaar, A., *De Nederlandse Koloniale Lobby: Ondernemers en de Indische Politiek, 1914-1940* (PhD thesis, Leiden University, Leiden: CNWS, 1998).
- Teitler, G., *Het Einde van de Padrie-Oorlog: Het Beleg en de Vermeestering van Bonjol 1834-1837. Een Bronnenpublicatie* (Amsterdam: De Bataafsche Leeuw, 2004).
- Till, M. van, *Banditry in West Java: 1869-1942* (Singapore: NUS Press, 2011).
- Tilly, C., "Reflections on the History of European State-Making." In C. Tilly (ed.), *The Formation of National States in Western Europe* (Princeton: Princeton University Press, 1975), 3-83.
- *From Mobilization to Revolution* (Reading: Addison-Wesley, 1978).
- *Coercion, Capital and European States, A.D. 990-1990* (Cambridge: Blackwell, 1990).
- "Foreword." In A.K. Mehrotra, I.W. Martin and M. Prasad (eds.), *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge: Cambridge University Press, 2009), xi-xiv.
- Tjondronegoro, S.M.P., *Social Organization and Planned Development in Rural Java: A Study of the Organizational Phenomenon in Kecamatan Cibadak, West Java, and Kecamatan Kendal, Central Java*. (Singapore/Oxford: ISEAAS/Oxford University Press, 1984).
- Toer, P.A., *House of Glass: A Novel* (Translated by Max Lane; New York: William Morrow, 1996).
- Touwen, J., *Extremes in the Archipelago: Trade and Economic Development in the Outer Islands of Indonesia, 1900-1942* (Leiden: KITLV Press, 2001).

- Trocki, C.A., "Political Structures in the Nineteenth and Early Twentieth Centuries." In N. Tarling (eds.), *The Cambridge History of Southeast Asia. Volume II: The Nineteenth and Twentieth Centuries* (Cambridge: Cambridge University Press, 1993), 79-130.
- "Revenue Farming and the Chinese Economy of Colonial Southeast Asia." In G. Wade and J.K. Chin (eds.), *China and Southeast Asia: Historical Interactions* (New York: Routledge, 2019), 303-313.
- *Opium and Empire: Chinese Society in Colonial Singapore, 1800-1910* (Ithaca: Cornell University Press, 2019).
- Utrecht, E., "Land Reform in Indonesia." *Bulletin of Indonesian Economic Studies* 5:3 (1969), 71-88.
- Vandenbosch, A.J., *The Dutch East Indies: Its Government, Problems and Politics* (Berkeley: University of California Press, 1942).
- Van Niel, R., "Measurement of Change under the Cultivation System in Java, 1837-1851." In C. Fasseur (eds.), *Geld en Geweten. Een Bundel Opstellen over Anderhalve Eeuw Nederlands Bestuur in de Indonesische Archipel* (Den Haag: Martinus Nijhoff, 1980), 91-114.
- "The Effect of Export Cultivations in Nineteenth-Century Java." *Modern Asian Studies* 15:1 (1981), 25-58.
- "Landholding in Java: Discussion Paper for a Conference Workshop." (Paper presented at the Congrès International d'Histoire, 1982).
- *The Emergence of the Modern Indonesian Elite* (Leiden: Foris, 1984).
- *Java under the Cultivation System: Collected Writings* (Leiden: KITLV Press, 1992).
- Veer, P. van 't, *De Atjeh-Oorlog* (Amsterdam: De Arbeiderspers, 1969).
- Velde, P. van der, *A Lifelong Passion: P.J. Veth (1814-1895) and the Dutch East Indies*. (Leiden: KITLV Press, 2006).
- Visser, A., *Een Merkwaardige Loopbaan: Herinneringen van een Bestuursambtenaar in Nederlandsch-Indië/Indonesië (1932-1950)* (Franeker: Uitgeverij T. Wever B.V., 1982).
- Vording, H. and O.I.M. Ydema, "The Rise and Fall of Progressive Income Taxation in the Netherlands." *The British Tax Review* 3 (2007), 255-279.
- Waalwijk, B. and S. Legêne, "Ethische Politiek in Nederland: Cultureel Burgerschap Tussen Overheersing, Opvoeding en Afscheid." In M. Bloembergen, R. Raben and E. Locher-Scholten (eds.), *Het Koloniale Beschavingsoffensief: Wegen naar Het Nieuwe Indië, 1890-1950*, 187-216. Leiden: KITLV Uitgeverij, 2009.
- Wahid, A., *Turning Java into a Modern Fiscal State: The Abolition of Chinese Revenue Farming and the Creation of a Modern Taxation System in Colonial Java, 1870s-1920s* (MA thesis, Leiden University, 2009).
- *From Revenue Farming to State Monopoly: The Political Economy of Taxation in Colonial Indonesia, Java C. 1816-1942* (PhD thesis, Utrecht University, 2013).
- "'Madat Makan Orang'; Opium Eats People: Opiumaddiction as a Public Health Issue in Late Colonial Java, 1900-1940." *Journal of Southeast Asian Studies* 51:1/2 (2020), 25-48.
- Waijenburg, M. van, "Financing the African Colonial State: The Revenue Imperative and Forced Labor." *The Journal of Economic History* 78:1 (2018), 40-80.
- Wal, S. van der, *Besturen Overzee. Herinneringen van oud-ambtenaren bij het Binnenlands Bestuur in Nederlandsch-Indië* (Franeker: T. Wever, 1977).
- Wallerstein, I.M., *The Modern World-System Vol. IV: Centrist Liberalism Triumphant, 1789-1914* (Berkeley: University of California Press, 2011).
- Webber, C. and A. Wildavsky, *A History of Taxation and Expenditure in the Western World* (New York: Simon and Schuster, 1986).

- Weber, A., "Renegotiating Debt: Chemical Governance and Money in the Early Nineteenth-Century Dutch Empire." In L. Roberts and S. Werrett (eds.), *Compound Histories Materials, Governance and Production, 1760-1840* (Leiden: Brill, 2017), 205-225.
- Weber, M., *Economy and Society: An Outline of Interpretive Sociology* (Translated by G. Roth and C. Wittich; New York/Berkeley: Bedminster Press/University of California Press, 1968).
- *Economy and Society: An Outline of Interpretive Sociology* (Edited by G. Roth and C. Wittich; Berkeley: University of California Press, 1978).
- "Politics as a Vocation." In M. Weber, H.H. Gerth and C. Mills (eds.), *From Max Weber: Essays in Sociology* (London: Routledge, 1991), 77-128.
- Wekker, G., *White Innocence: Paradoxes of Colonialism and Race* (Durham/London: Duke University Press, 2016).
- Wertheim, W.F., "The Sociological Approach." In Soedjatmoko (ed.), *An Introduction to Indonesian Historiography* (Ithaca: Cornell University Press, 1965; Jakarta: Equinox Publishing 2007), 344-358.
- "Netherlands-Indian Colonial Racism and Dutch Home Racism." In J. Breman et al. (eds.), *Imperial Monkey Business: Racial Supremacy in Social Darwinist Theory and Colonial Practice* (Amsterdam: VU University Press, 1990), 71-88.
- Wesseling, H.L., "British and Dutch Imperialism: a Comparison." In .C. Heesterman et al., *Comparative History of India and Indonesia Vol. 4: General Perspectives* (Leiden/New York: E.J. Brill, 1989), 61-76.
- Westendorp Boerma, J.J., *Een Geestdriftig Nederlander: Johannes van den Bosch* (Amsterdam: Querido, 1950).
- Weststeijn, A., "Provincializing Grotius: International Law and Empire in a Seventeenth-Century Malay Mirror." In M. Koskenniemi, W. Rech and M. Jimenez Fonseca, *International Law and Empire: Historical Explorations* (Oxford: Oxford University Press, 2017), 21-38.
- White, B., "'Agricultural Involution' and its Critics: Twenty Years After." *Critical Asian Studies* 15:2 (1983), 18-31.
- "Work and Survival in Rural Java: Javanese Peasant Budgets from the 1880s." In H. de Jonge and T. van der Meijl, *On the Subject of Labour: Essays in Memory of Frans Hüsken* (Nijmegen: In de Walvis, 2010), 79-84.
- Wickramasinghe, N., "Colonial Governmentality and the Political Thinking through '1931' in the Crown Colony of Ceylon/Sri Lanka1." *Socio* 5 (2015), 99-114.
- Widjojo, M.S., *The Revolt of Prince Nuku: Cross-Cultural Alliance-Making in Maluku, C.1780-1810* (Leiden/Boston: Brill, 2009).
- Wie, T.K., "The Development of Sumatra, 1820-1940." In A. Maddison and G.H.A. Prince (eds.), *Economic Growth in Indonesia, 1820-1940* (Dordrecht/Providence: Foris Publications, 1989), 133-158.
- "Colonial Extraction in the Indonesian Archipelago: A Long Historical View." In E. Frankema and F. Buelens (eds.), *Colonial Exploitation and Economic Development: The Belgian Congo and the Netherlands Indies Compared* (London: Routledge, 2013), 41-59.
- Williams, M.C., *Communism, Religion, and Revolt in Banten* (Athens: Ohio University Center for International Studies, 1990).
- Wiseman Christie, J., *Theatre States and Oriental Despotisms: Early Southeast Asia in the Eyes of the West* (University of Hull, Centre for South-East Asian, 1985).

- "State Formation in Early Maritime Southeast Asia: A Consideration of the Theories and the Data." *Bijdragen tot de Taal-, Land- en Volkenkunde* 151:2 (1995), 235-288.
- "Preliminary Notes on Debt and Credit in Early Island Southeast Asia." In D. Henley and P. Boomgaard (eds.), *Credit and Debt in Indonesia, 860-1930. From Peonage to Pawnshop, from Kongsu to Cooperative* (Leiden/Singapore: KITLV Press/ ISEAS, 2009), 41-60.
- Wittfogel, K.A., *Oriental Despotism a Comparative Study of Total Power* (New Haven: Yale University Press, 1957).
- Wolters, O.W., *History, Culture, and Region in Southeast Asian Perspectives* (Ithaca/ Singapore: Southeast Asia Program Publications, Cornell University/ The Institute of Southeast Asian Studies, 1999).
- Woodward, M.R., *Java, Indonesia and Islam* (Dordrecht: Springer, 2011).
- Wouden, F.A.E. van, *Types of Social Structure in Eastern Indonesia* (The Hague: Nijhoff, 1968).
- Xu, G., "Junks to Mare Clausum: China-Maluku Connections in the Spice Wars, 1607-1622." *Itinerario* 44:1 (2020), 196-225.
- Ydema, O.I.M., *Hoofdstukken uit de Geschiedenis van het Belastingrecht. Over de Bevoegdheid van de Overheid om Belastingen te Heffen en de Plaats Daarbij van het Romeinse Recht in het Bijzonder met Betrekking tot de Ontwikkelingen in Holland tot aan 1795*. Groningen: Wolters-Noordhoff, 1997.
- Yeomans, H., "Taxation, State Formation, and Governmentality: The Historical Development of Alcohol Excise Duties in England and Wales." *Social Science History* 42:2 (2018), 269-293.
- Young, K.R., "Minangkabau Authority Patterns and the Effects of Dutch Rule." In J. Maxwell et al. (ed.). *The Malay-Islamic World of Sumatra: Studies in Politics [i.e. Politics] and Culture* (Five Lectures Pres. at AIA-CSEAS Winter Lecture Series for 1982, at Monash University), 63-73.
- *Islamic Peasants and the State: The 1908 Anti-Tax Rebellion in West Sumatra* (New Haven: Yale Center for International and Area Studies, 1994).
- Yun-Casalilla, B., "Introduction: The Rise of the Fiscal State in Eurasia from a Global Comparative and Transnational Perspective." In B. Yun-Casalilla and P.K. O'Brien (eds.), *The Rise of Fiscal States: A Global History 1500-1914* (Cambridge: Cambridge University Press, 2012), 1-38.
- Zanden, J.L. van, "Credit and the Colonial State: The Reform of Capital Markets in Java, 1900-30." In D. Henley and P. Boomgaard (eds.), *Credit and Debt in Indonesia, 860-1930. From Peonage to Pawnshop, from Kongsu to Cooperative* (Leiden/Singapore: KITLV Press/ ISEAS, 2009), 160-177.
- "Colonial State Formation and Patterns of Economic Development in Java, 1800-1913." *Economic History of Developing Regions* 25:2 (2010), 155-176.
- Zanden, J.L. van, P. van der Eng, J. Th. Lindblad, D. Marks and J. Mellegers, "Government Expenditure in the Netherlands East Indies 1848-1940." (Dataset; Amsterdam: IISH, 2003).
- "Government revenue in the Netherlands East Indies 1848-1940." (Dataset, Amsterdam: IISH, 2003).
- Zanden, J.L. van and A. Van Riel, *The Strictures of Inheritance: The Dutch Economy in the Nineteenth Century* (Princeton: Princeton University Press, 2004).
- Zwart, P. de, "Globalisation, Inequality and Institutions in West Sumatra and West Java, 1800-1940." *Journal of Contemporary Asia* (Published online, 5-6-2020).

Curriculum Vitae

Maarten Manse (1991) grew up in Muscat, The Hague and Zoetermeer, where he completed secondary education. Between 2009 and 2014, he studied history in Leiden, specializing in the history of European colonialism, Southeast Asian history and in particular the history of Indonesia under Dutch colonial rule. As part of his studies, he spent some time at the National Archives of Indonesia in Jakarta to work with The Corts Foundation in a project to digitize, disclose and analyze the archives of the Dutch East India Company, and to conduct research for his Master thesis. After graduating cum laude in 2014, he was invited to complete his work on the Dutch East India Company archives in Jakarta. Between 2016 and 2020, he worked at the Institute of Tax Law and Economics of the Faculty of Law of Leiden University as a PhD researcher, and currently teaches history at the University of Utrecht.

In the range of books published by the Meijers Research Institute and Graduate School of Leiden Law School, Leiden University, the following titles were published in 2020 and 2021:

- MI-335 M.R. Bruning e.a., *Kind in proces: van communicatie naar effectieve participatie*, Nijmegen: Wolf Legal Publishers 2020
- MI-336 J. van Kralingen, *De ondeelbaarheid van het pand- en hypotheekrecht; deconstructie van een leerstuk. Een historisch-comparatieve studie*, (diss. Leiden), Den Haag: Boom juridisch 2020, ISBN 978 94 6290 782 9
- MI-337 J.C.A. van Dam, *Guidance documents of the European Commission in the Dutch legal order*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-338 F. Jiang, *'Greening' the WTO Ban on China's Export Duties. Should WTO law allow China to use export duties to protect the environment and, if so, in what manner?*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-339 M.J.R. Broekema, *Cognitive Bias in the Judgment of Business Valuations and Valuators. How Systematic Patterns of Irrationality Affect Entrepreneurs, Legal Professionals and Business Valuators*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-340 H. Horii, *Child Marriage as a Choice. Rethinking agency in international human rights*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-341 R. de Graaff, *Concurrence in European Private Law*, (diss. Leiden), The Hague: Eleven International Publishing 2020, ISBN 978 94 6236 134 8
- MI-342 J.M.M. van der Vliet, *The International Legal Protection of Environmental Refugees. A human rights-based, security and State responsibility approach*, (diss. Leiden), Den Haag: Boom juridisch 2020, ISBN 978 94 6236 139 3
- MI-343 M. Samadi, *Normering en Toezicht in de Opsporing. Een onderzoek naar de normering van het strafvoerdelijk optreden van opsporingsambtenaren in het voorbereidend onderzoek en het toezicht op de naleving van deze normen*, (diss. Leiden), Den Haag: Boom juridisch 2020, ISBN 978 94 6290 816 1
- MI-344 D.J. Verheij, *Credit rating agency liability in Europe. Rating the combination of EU and national law in rights of redress*, (diss. Leiden), The Hague: Eleven International Publishing 2020, ISBN 978 94 6236 144 7
- MI-345 P. Rustenburg, *Een algemene normtheorie toegepast op open normen in het belastingrecht*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-346 J.V.O.R. Doekhie e.a., *Invoering jeugdstrafrecht in Caribisch Nederland. Een verkenning naar een jeugdstrafrechtmonitor*, Den Haag: Boom criminologie 2020, ISBN 978 94 6236 151 5
- MI-347 A. Varga, *Establishing State Responsibility in the Absence of Effective Government*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-348 M. Darouei, *Managing a Sustainable Career in the Contemporary World of Work: Personal Choices and Contextual Challenges*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-349 N. Strohmaier, *Making Sense of Business Failure. A social psychological perspective on financial and legal judgments in the context of insolvency*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-350 S. Kouwagam, *How Lawyers Win Land Conflicts for Corporations. Legal Strategy and its Influence on the Rule of Law in Indonesia*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-351 A.D. Sarmiento Lamus, *The proliferation of dissenting opinions in international law. A comparative analysis of the exercise of the right to dissent at the ICJ and the IACtHR*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-352 B. Ribeiro de Almeida, *Building land tenure systems. The political, legal, and institutional struggles of Timor-Leste*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-353 K.A.M. van der Zon, *Pleegrechten voor kinderen. Een onderzoek naar het realiseren van de rechten van kinderen die in het kader van de ondertoezichtstelling in een pleeggezin zijn geplaatst*, (diss. Leiden), Den Haag: Boom juridisch 2020, ISBN 978 94 6290 842 0
- MI-354 E.G. van 't Zand e.a., *Bestuurlijke boetes en de Verklaring Omtrent het Gedrag. Een onderzoek naar de realiseerbaarheid en wenselijkheid van het betrekken van bestuurlijke boetes bij de VOG-screening aan de hand van een casestudy naar handhaving en integriteit in de financiële sector*, Den Haag: Boom juridisch 2020, ISBN 978 94 6290 843 7
- MI-355 J. Boakye, *Understanding Illegal Logging in Ghana. A Socio-Legal Study on (non)Compliance with Logging Regulations*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-356 N.N.A. Sánchez Castillo-Winckels, *International law and the sustainable governance of shared natural resources. A principled approach*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020, ISBN 978 94 0282 145 1

- MI-357 S.S. Arendse, *De uiterlijke verschijningsvorm in het strafrecht. Een analyse van de jurisprudentie van de Hoge Raad*, (diss. Leiden), Den Haag: Boom juridisch 2020, ISBN 978 94 6290 844 4
- MI-358 J. Reef, M. Jeldes & Y.N. van den Brink, *De PIJ-maatregel doorgelicht. Juridische grondslagen, populatiekenmerken, gedragsverandering en recidive*, Nijmegen: Wolf Legal Publishers 2020, ISBN 978 94 6240 608 7
- MI-359 S. Guo, *Recognition of Foreign Bank Resolution Actions*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-360 B. Muscat, *Insolvency Close-out Netting: A comparative study of English, French and US laws in a global perspective*, (diss. Leiden), Amsterdam: IpskampPrinting 2020
- MI-361 J.M. ten Voorde, S.V. Hellemons & P.M. Schuyt, *Discriminatie als strafbeïnvloedende omstandigheid bij strafbare feiten, Een rechtsvergelijkende studie*, (diss. Leiden), Den Haag: Boom juridisch 2020, ISBN 978 94 6290 871 0
- MI-362 F. Afandi, *Maintaining Order: Public Prosecutors in Post-Authoritarian Countries, the case of Indonesia*, (diss. Leiden), Amsterdam: Ipskamp Printing 2020
- MI-363 R.M. Koenraadt, M.M. Boone, S.E. Rap & S. Kappert, *Financieel toezicht binnen het (jeugd) strafrecht. Een onderzoek naar het verloop, de resultaten en mogelijke uitbreiding van verplicht financieel toezicht binnen het (jeugd)strafrecht*, Den Haag: Boom juridisch 2020, ISBN 978 94 6290 933 5
- MI-364 J.J. Asscher, Y.N. van den Brink, H.E. Creemers, E. Huls, E.K. van Logchem, N. Lynch & S.E. Rap, *De strafmaat voor jeugdige daders van ernstige gewelds- en zedenmisdrijven in internationaal perspectief*, Den Haag: Boom juridisch 2020, ISBN 978 94 6290 943 4
- MI-365 M.P.A. Spanjers, *Belastingbudget. Onderzoek betekenis budgettaire impact belastingen bij parlementaire vaststelling belastingwetgeving*, (diss. Leiden), Den Haag: Flosvier, ISBN/EAN 978 90 8216 072 7
- MI-366 J. Zhang, *The Rationale of Publicity in the Law of Corporeal Movables and Claims. Meeting the Requirement of Publicity by Registration?*, The Hague: Eleven International Publishing 2021, ISBN 978 94 6236 210 9
- MI-367 B.C.M. van Hazebroek, *Understanding delinquent development from childhood into early adulthood in early onset offenders*, (diss. Leiden), Amsterdam: Ipskamp Printing 2021, ISBN 978 94 6421 272 3