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

Leiden University Repository

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

Taxation was at the core of colonial exercises of governance, state-building and state-society relations. This dissertation analyses taxation in colonial Indonesia between 1870 and 1940. In an era of continuous expansion and reform, colonial statesmen envisioned a full-fledged tax state of equivalent and just forms of tax-payment in accordance with fair laws, a transparent administration and benevolent governance. They saw taxation as an important tool in the project of constructing a modern empire, 'disciplining and improving' its subjects and unifying and reforming the state. However, despite intricate law-making processes, shrewd strategies of data accumulation and a sophisticated bureaucratic machinery, the colonial state in Indonesia had limited success in realising its ambitions. On the ground, taxation was controlled by local elites and driven by processes of negotiation, mediation and subversion of the state apparatus. Rather than imposing a Western model of taxation on the colony, the resulting system became an amalgam of Dutch and local interests, while the state itself became increasingly mixed with the local structures and practices it was supposed to change and replace. Instead of a force of extraction and reform, taxation provided an arena for contesting the colonial state.

Based on extensive archival research and traversing the Indonesian archipelago from Aceh to the Moluccas, this dissertation unveils the diverse administrative realities of colonial Indonesia as created by colonial officials, intermediaries and subjects. By focusing on taxation, it demonstrates how colonial governance was experienced as hybrid and malleable, thereby contributing to broader academic debates about colonial statecraft, fiscal policy and the consequences of colonial rule.

This is a volume in the series of the Meijers Research Institute and Graduate School of the Leiden Law School of Leiden University. This study is part of the Law School's research programme 'Limits of Tax Jurisdiction.'

E.M. MEIJERS INSTITUUT
INSTITUUT VOOR RECHTSWETENSCHAPPELIJK ONDERZOEK

MI
368

M.R. Manse

Promise, Pretence and Pragmatism

E.M. MEIJERS INSTITUUT
INSTITUUT VOOR RECHTSWETENSCHAPPELIJK ONDERZOEK

Promise, Pretence and Pragmatism

Governance and Taxation in Colonial Indonesia, 1870-1940

M.R. MANSE