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

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Promise, Pretence and Pragmatism

Governance and Taxation in Colonial Indonesia, 1870-1940

Promise, Pretence and Pragmatism

Governance and Taxation in Colonial Indonesia, 1870-1940

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List of abbreviations

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

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

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

This dissertation casts a light on this reality. It aims to look at the implementation of colonial tax policy through the eyes of both policy-makers and taxpayers, as well as all in in between. Thus, it emphasizes the fact that there was more to colonial governance than states categorizing the lives of subjects, that the ways in which subjects and their societies categorized the state, was equally important.

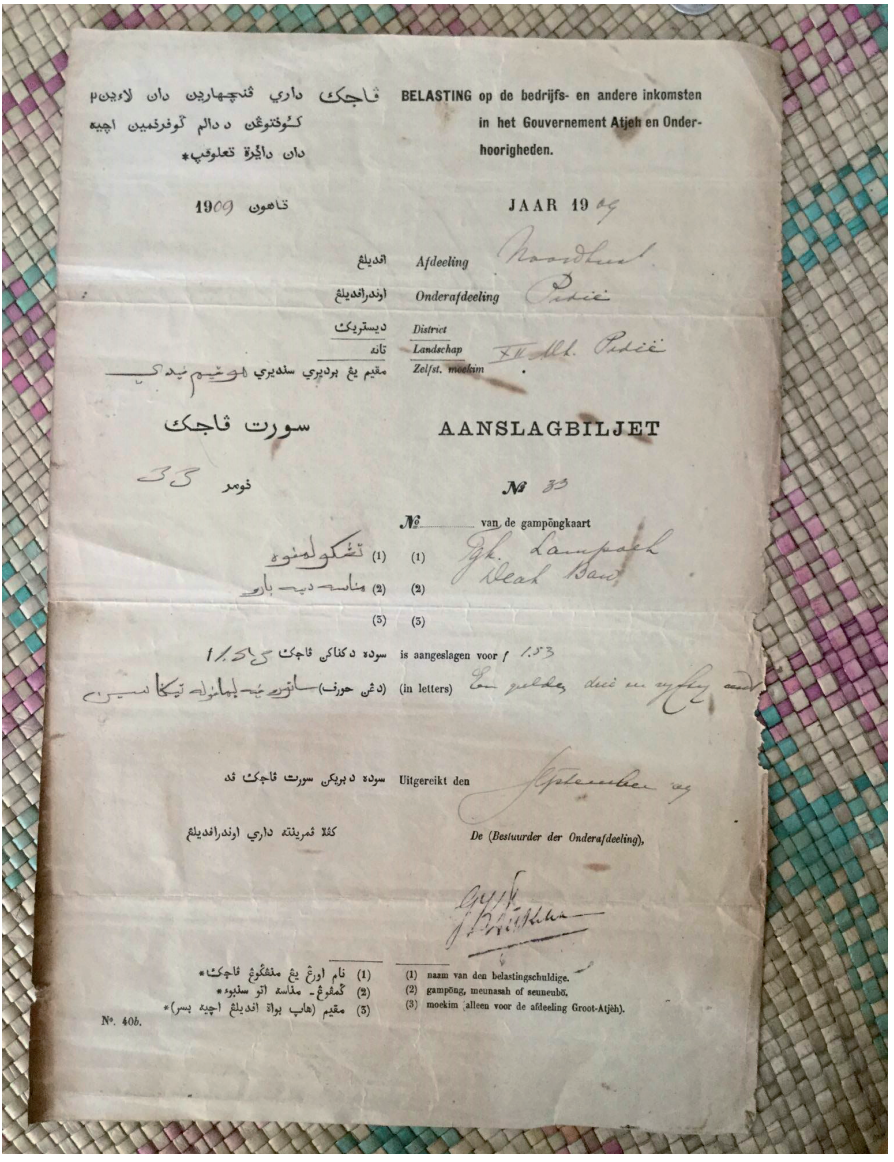

Figure 0.1. Filled in tax form from Reubee, Pidie. The form is filled in in Dutch on the right side and in Malay in Jawi script on the left. It is signed by the kampong chiefs or geucik. As can be seen, the villager was assessed for 1.53 guilders, and the tax bill was awarded in September.

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.

STAATSBLAD VAN NEDERLANDSCH-INDIË.

No. 184. BELASTINGEN. ATJEH EN ONDERHOORIGHEDEN.
Invoering van eene belasting op de bedrijfs- en andere inkomsten van de inheemsche bevolking.

IN NAAM DER KONINGIN!

DE GOUVERNEUR-GENERAAL VAN NEDERLANDSCH-INDIË.

Den Raad van Nederlandsch-Indië gehoord:

Allen, die deze zullen zien of hooren lezen, Saluut!

doet te weten:

Dat Hij, uitvoering willende geven aan de verkregen Koninklijke machtiging om eene belasting te heffen van de bedrijfs- en andere inkomsten van de inheemsche bevolking in het gouvernement Atjeh en Onderhoorigheden met uitzondering van de Gajō- en Alaslanden;

Lettende op de artikelen 20, 29, 31, 33 en 58 van het Reglement op het beleid der Regeering van Nederlandsch-Indië;

Heeft goedgevonden en verstaan:

Artikel 1.

Belastingplicht.

In het gouvernement Atjeh en Onderhoorigheden, de Gajō- en Alaslanden uitgezonderd, wordt onder den naam van belasting op de bedrijfs- en andere inkomsten eene belasting geheven van alle personen, behoorende tot de inheemsche bevolking, met uitzondering van de bij de inwerkingtreding dezer ordonnantie in leven zijnde leden der voormalige Sultansfamilie.

Artikel 2.

Grondslag.

De personen, bedoeld in artikel 1 dezer verordening, zijn belastingplichtig naar het bedrag van hun jaarlijksch inkomen, verminderd, waar daartoe aanleiding bestaat, overeenkomstig artikel 3.

Artikel 3.

Vrijstelling.

Bij de berekening van het inkomen blijven buiten aanmerking:

1. de inkomsten, waarover het patentrecht blijkt te moeten worden betaald, of die bij den aanslag in de grondlasten in aanmerking komen;
2. de inkomsten, welke de na te noemen personen als zoodanig genieten:
   - *a.* landsdienaren, gewezen landsdienaren en de door het Bestuur erkende en benoemde hoofden der bevolking;
   - *b.* door het Bestuur erkende schrijvers en klerken van de onder *a* genoemde personen;
   - *c.* onderwijzers en hulponderwijzers aan de door het Bestuur erkende bijzondere scholen;

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.

Source: Stbl. 1907 n184.