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

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# 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?"<sup>1</sup>

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-

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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.<sup>2</sup> 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.<sup>3</sup> 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 state<sup>4</sup>, 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’

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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.<sup>5</sup> 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.<sup>6</sup> 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.<sup>7</sup> This engendered increasing mutual trust, interdependence and cooperation between people and states, further guaranteeing the stability of state revenue.<sup>8</sup> 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

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- 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.<sup>9</sup> 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.<sup>10</sup> Taxation became a self-enhancing process of collective action, in which subjects and states were mutually interested in each other's wealth.<sup>11</sup> This strengthened a sense of justice, boosted political rights and encouraged greater compliance to taxes.<sup>12</sup>

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.'<sup>13</sup> 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,

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- 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.<sup>14</sup> 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.<sup>15</sup> 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.<sup>16</sup> 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.<sup>17</sup>

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.<sup>18</sup> 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

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- 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.<sup>19</sup> 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.<sup>20</sup> 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)<sup>21</sup>, 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.<sup>22</sup> 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

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- 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.<sup>23</sup> 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.<sup>24</sup> 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.<sup>25</sup> Bureaucracy and paperwork reflect Foucault's "small techniques [...] of arranging facts", enabling the state to tax and spend, protect and serve, discipline and punish.<sup>26</sup>

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- 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.<sup>27</sup> 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.<sup>28</sup> As such, “European categories of thought” were made “the civilized ‘standard’ against which other cultures were measured and often found wanting.”<sup>29</sup> 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.<sup>30</sup> The colonial ‘will to improve’ was not only a claim to “pastoral expertise”, but also to “liberal power.”<sup>31</sup>

#### *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

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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)<sup>32</sup>, required a more mature administration and stimulated integration of indigenous power structures into the colonial administration.<sup>33</sup> 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.<sup>34</sup> Likewise, in colonial empires taxes have frequently been used to carry out colonial civilizing missions.<sup>35</sup> 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."<sup>36</sup> 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.<sup>37</sup> These patterns included, for instance, settled life of structural village inhabitancy and landownership, or

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- 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.<sup>38</sup>

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.<sup>39</sup> Coerced labour was central to early colonial revenue-raising strategies that often exceeded the total monetary component.<sup>40</sup> 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."<sup>41</sup> 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.<sup>42</sup>

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.<sup>43</sup> Colonial states, they explain, were reluctant to “place the burden of imperial expansion on the backs of metropolitan taxpayers.”<sup>44</sup> Instead, officials sought to minimize state responsibility and maximize exploitation, so they balanced their budgets by increasing the fiscal burden on indigenous populations.<sup>45</sup> In the Dutch East Indies for instance, 90% of export taxes was levied from agricultural production by indigenous people<sup>46</sup>, while around 1931, only half of the

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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.<sup>47</sup> 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.<sup>48</sup> Ultimately, what mattered most in colonial states was that order was preserved.<sup>49</sup> 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'.<sup>50</sup>

### *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.<sup>51</sup> 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

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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.<sup>52</sup> Various authors demonstrate how colonial fiscal institutions, rather than being carbon copies of those in Europe, were invented locally.<sup>53</sup> 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.”<sup>54</sup> 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.”<sup>55</sup> 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.<sup>56</sup> 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-

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- 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.<sup>57</sup> Consequently, the fusion of 'patrimonialism' and 'bureaucratization' was as common in colonies, as it was in the metropolitan homelands.<sup>58</sup>

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.<sup>59</sup> 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."<sup>60</sup> 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.<sup>61</sup> 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."<sup>62</sup> 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.'"<sup>63</sup> 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"<sup>64</sup>, 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."<sup>65</sup> 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.

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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.”<sup>66</sup> 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.’<sup>67</sup> 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.”<sup>68</sup> 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.”<sup>69</sup> 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.<sup>70</sup> Rather, they aim to explore how the *modernizing attempts* of colonial officials

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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.”<sup>71</sup> 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.<sup>72</sup> 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.<sup>73</sup>

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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.<sup>74</sup>

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.<sup>75</sup> 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.

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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.<sup>76</sup> 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.<sup>77</sup>

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 Departments<sup>78</sup>, 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-

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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.<sup>79</sup> 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.<sup>80</sup> 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.<sup>81</sup>

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

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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."<sup>82</sup> 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

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

particular configurations of power.<sup>83</sup> 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.<sup>84</sup> 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.”<sup>85</sup> 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

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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.<sup>86</sup> Through local elites, who indeed represent the "channelling of influences" of people to gain influence<sup>87</sup>, the implementation and elaboration of tax policy was mediated.<sup>88</sup> 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'<sup>89</sup>, and an acknowledgement that their histories are not merely a "prologue to understanding European colonial rule."<sup>90</sup> 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.<sup>91</sup>

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.<sup>92</sup>

### *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.<sup>93</sup> 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.”<sup>94</sup> 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.

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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 Careerism 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



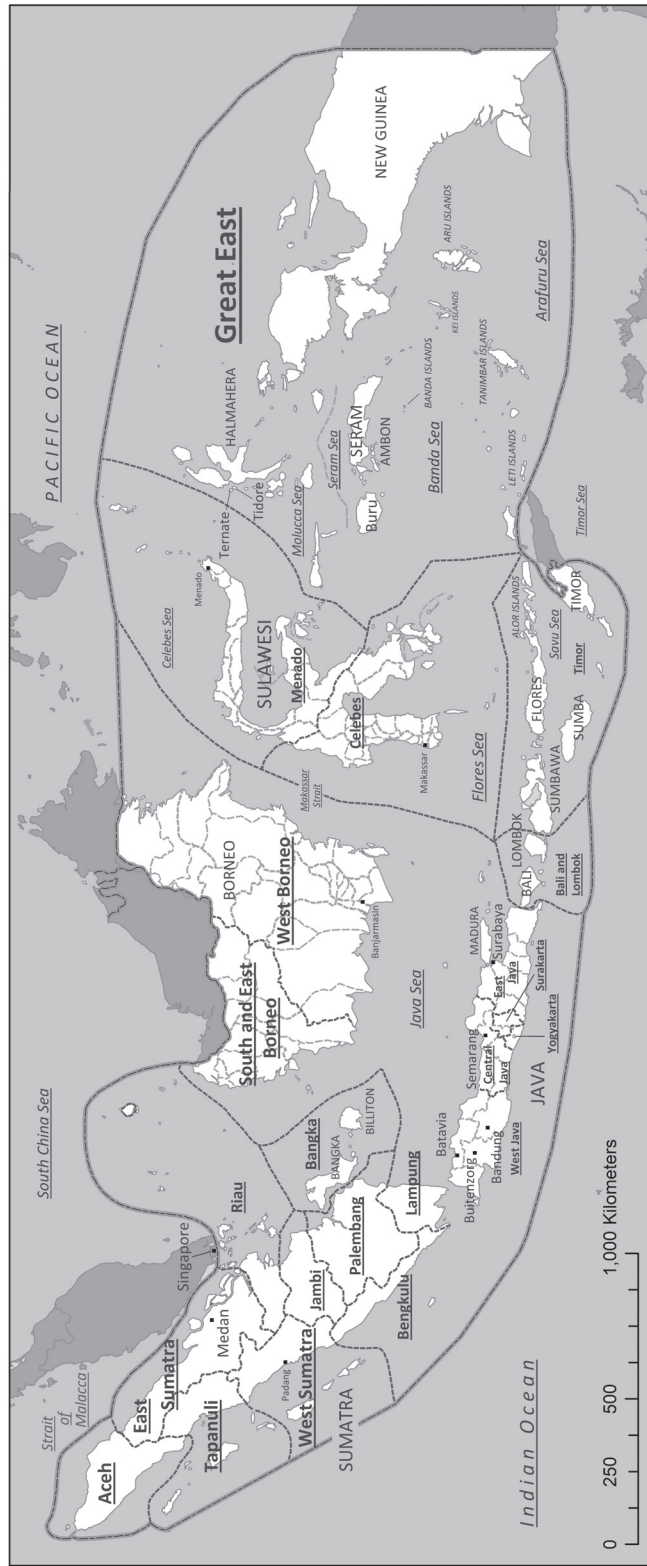
of local socio-economic capacity, in terms of productivity and usefulness to the state. This provides an interesting contrast to Ambon and Java, as it led to rather extreme violations of local customary law and similar responses. The chapter specifically evaluates interrelated Dutch interpretations of 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).