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

Manse, M.R.

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Author: Manse, M.R.

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Property rights and conflict in West Sumatra,
c. 1840-1930

In April 1900, two Sumatran merchants named Mohammed Yusuf and Mohammed Tahir, living in Padang, West Sumatra, requested exemption from the performance of *corvée* services in return for payment of tax. A year earlier, a group of Chinese merchants had successfully protested against their heavy *corvée* burden, and Yusuf and Tahir hoped to reach an agreement as well.¹ But buying-off was not yet made customary in West Sumatra. In fact, although equalisation and monetization of the fiscal regime were theoretically prioritized in Dutch colonial policies, levying of monetary taxes was anxiously avoided, and the requests of Mohammed Yusuf and Mohammed Tahir were denied.² It would take eight more years before the government endeavoured to impose direct monetary taxes in West Sumatra. This signified a similar lingering, unwieldiness of fiscal transformative policies as in Java and Ambon, and as in the case of this chapter, infused with even more complex concerns related to *adat* society, that deserve a closer study.

This chapter is about the role of women and their families in the tax payment system in West Sumatra. As in Java and Ambon, these families were subjected to a cultivation system of monopolized trade and coerced labour services. The Minangkabau, the ethnic group native to the highlands of West Sumatra, and their highly various *adat* societies, were organized around familial possessions inherited through the female line. This suited the colonial use of communal labour and principles of forced cultivation, but clashed with many of the expectations of later colonial statesmen wishing to impose individual monetary taxes and posed a challenging puzzle, which they never really solved. Dutch officials experienced Minangkabau *adat* society as a bad fit with their ambitions to reshape society along the patterns of their conflicting principles of direct, governmental taxes and indirect rule. Obsessed with their policy of appointing a single, central male figure as indirect ruler to govern specific social groups and wield authority over politics and property, the principle of female inheritance unsettled their concepts of male taxability. In the 1880s, when the coffee cultivation system started to collapse, making West Sumatra among the costliest provinces of

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- 1 This group of merchants also protested against the indirect (pig slaughter and dice game) taxes they paid; these funded more than half of Padang's public works at the time. For the case of Mohammed Yusuf and Mohammed Tahir, see: ANRI AS GB Besl. 737, herein: Besl. 3-4-1900, Besl. 9-8-1899, GovSWK to GG, 20-5-1899. For the Chinese protests, see: ANRI AS GB MGS 4299, herein: MGS 24-9-1904 n6, GovSWK to DirBB, 16-5-1902, MGS 24-9-1904 n6: 'Petitie Chinezen' to GG, 26-8-1899, GovSWK to DirBB, 30-1-1901
 - 2 ANRI AS GB Besl. 737, herein: Besl. 3-4-1900.

the empire, the urge for reform intensified, plunging colonial bureaucracy into a similar deluge of reports, advices and lingering theoretical debates, as we have already seen in Java. Driven by zealous ambitions for reform but infused with constant epistemic anxiety, none of the seemingly sound tax policy proposals allowed for much accommodation with the intricacies of Minangkabau society. Colossal colonial clumsiness in introducing taxes that heavily infringed upon the fabric of *adat* society, ultimately caused a large-scale rebellion in 1908.

While present day literature on the history of West Sumatra under Dutch colonial rule has shown a keen interest in the socio-political influence of colonialism on the shifting patterns of legal, political and the socio-economic organization of the Minangkabau, this colonial fixation on male taxability and authority has never really been questioned. T. Day discusses relations between families and states in Southeast Asia at large. He critically observes how encompassing issues of gender transcend “Eurocentric and reified concepts of the state and draw closer to Southeast Asian political practices and power relations”, and argues that “families and family values served to bind people together to become historical agents” of states, while families “simultaneously played a disorderly, rather than an ordering role in premodern Southeast Asian history.”³ In nineteenth-century West Sumatra, we shall see how families and family values held much agency in matters of property holding and taxation. This encumbered the fusion or integration of state and society, as envisioned by the colonial government, and adds to our historiographical understanding of the tensions in the colonization process of West Sumatra. It shows that apart from constant conflict between Western colonialism, radical Islam, and *adat*-society⁴, upheavals such as the 1908 anti-tax rebellion or the communist uprisings of 1926 were also responses to the more specific, ill-considered infringements of puzzled Dutch colonial officials on the fabric of *adat* society itself, in attempts to extract fiscal surplus and disentangle the complexities of the indigenous society.⁵

3 Day argues that “the dynamic rise of families and the competition between them” also “acted to undermine and unbind structures which historians of Southeast Asia have usually associated with the existence of orderly states.” T. Day, “Ties That (Un)Bind: Families and States in Premodern Southeast Asia”, *The Journal of Asian Studies* 55:2 (1996), 384-409: 384-409, 385-386, 404.

4 J. Hadler argues it were in fact tensions between European rule and ‘radical Islam’ that caused the integral upheaval of *adat* society. J. Hadler, *Muslims and Matriarchs: Cultural Resilience in Indonesia Through Jihad and Colonialism* (Ithaca: Cornell University Press, 2008), 88-89, 111, 155.

5 J.S. Kahn, *Constituting the Minangkabau: Peasants, Culture and Modernity in Colonial Indonesia* (Providence: Berg, 1993), 31-32 and E.E. Graves, *The Minangkabau Response to Dutch Colonial Rule in the Nineteenth Century* (Ithaca: Cornell University Modern Indonesia Project, 1981), 50-76, esp. 51-55.

Section one addresses the social organization of Minangkabau, and section two, the Dutch colonization process and the imposition of forced coffee cultivation. Section three investigates the Dutch understanding of Minangkabau society, the lengthy colonial debates about taxability, and how the imposition of monetary taxes led to the revolt of 1908. The fourth section addresses continued colonial resilience, and tensions in the period after the revolt.

5.1 PRINCIPLES OF MINANGKABAU SOCIAL ORGANIZATION

Geographic orientation has a strong place in Minangkabau culture and history. West Sumatra's mountainous interiors were characterized by fertile volcanic rice plains surrounded by steep hills. These formed the *darat*, the traditional heartlands of the Minangkabau realm, as distinct from the *rantau*, the culturally mixed frontiers around and beyond. This chapter predominantly analyses these *sawah*-rich plateaus of the *darat* or 'Padang Highlands' (as the Dutch referred to them on their maps), where older forms of *adat* lifestyles were more strongly felt than in the coastal 'Padang Lowlands', where smaller rice harvests prompted entrepreneurship, trade, migration and exchange.⁶ Moreover, only the highlands were suitable for (coerced) coffee plantation. This created a distinct division in the fiscal burden between the highlands where people were subjected to coerced coffee services, and the lowlands, where people were not. This chasm obsessed Dutch policy makers for decades.

The basic territorially polities in West Sumatra were *nagari*. Several *nagari* formed loosely structured *adat* federations called *lareh* or *laras*.⁷ As in Ambon and Java, *nagari* came to be treated as villages by the colonial government. They were the basic socio-political units for administration and institutionalized delivery of forced produced coffee and performance of *serayo*, local communal labour transformed by the Dutch into corvée labour.⁸ In West Sumatra, *nagari* were associations of one or more *suku*⁹, matrilineal 'lineage groups' or clans of a presumed common foremother, led

6 Graves, *The Minangkabau Response*, 4-5.

7 F. and K. Von Benda-Beckmann, *Political and Legal Transformations of an Indonesian Polity: The Nagari from Colonisation to Decentralisation* (Cambridge: Cambridge University Press, 2013), 42. These villages may have been of similar organization and functioning as the village republics in Ambon (see Chapter 4). See F. and K. Von Benda-Beckmann, "Property, Politics, and Conflict: Ambon and Minangkabau Compared", *Law and Society Review* 28:3 (1994), 589-607.

8 Kahn, *Constituting the Minangkabau*, 164-165.

9 Not all settlements had *nagari* status, which required a set of specific conditions only met after a long process of *suku* settlement and integration. Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 48.

by a *penghulu suku*¹⁰ who administrated and approved of all social occurrences within the *suku*, according to *adat* (marriage, death, birth, etc.), and communicated with surrounding *penghulu* to maintain inter-*nagari* order.¹¹ *Suku* were subdivided into (sub-)lineages, *buah gadang* and *kaum*¹², also descending from a presumed common foremother. These lineages were divided into *rumah*, house(hold)s (also known as *sebuah perut*), the smallest units consisting of a mother with her daughters and their children, living in a traditional long-house, the *rumah gadang*. While women grew up and continued to live in their *rumah gadang* after marriage, men moved out when reaching adolescence. They would subsequently take their meals in their maternal houses, but sleep in *surau*, religious boarding schools that also functioned as dormitories.¹³ After marriage, men would enjoy dinner and spend the night in their wives' *rumah gadang*, but during daylight they were not expected to enter the house. Instead, they inhabited the *rumah gadang* and worked the lands belonging to their mothers and sisters, as even after marriage they shared in the property and held social authority in their maternal families.¹⁴

That does not mean that men held no responsibility towards their wives' lineages or households, to which they were expected to contribute, by for instance, supporting the education of their children.¹⁵ They just had no property or political rights in their wives' houses. Authority over men's children was in hands of their wives' eldest brother, who functioned as *mamak kepala waris*, the guardian of the *kaum* and representatives of lineages

10 Note that the meaning of *penghulu* in West Sumatra differs from Java. In Java, *penghulu* were Islamic scholars (*ulama*), sometimes appointed by the government in the administration of the Regents as religious officials or advisors.

11 These *suku* can be traced back to two models or 'matrilineages' of specific political organization and succession that shared the same *adat*. The legend goes that the first four *suku*, *Bodi*, *Cianago*, *Koto* and *Pilang* were the original fragmented exogamous units of the Minangkabau. These split into two sections or moieties, basing the two major overarching *adat* systems, and had developed into 100 differently named *suku* by the late eighteenth century. In the case of *Kota-Pilang* every *suku* was headed by a chief called *penghulu suku* who inherited the title, while *Bodi-Cianago* had a more egalitarian and democratic organization in which *penghulu suku* were (s)electd. Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 41-42; E.M. Loeb, *Sumatra: Its History and People* (Kuala Lumpur: Oxford University Press, 1972), 102-105.

12 *Kaum* became the standard term used by the Dutch to indicate lineages and their *pusaka* property. Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 69, 77.

13 Graves, *The Minangkabau Response*, 6. *Surau* may be compared to the *pensantren* in Java, it's religious leaders (*ulama*) to the *kyai* (see chapter 5).

14 F. and K. Von Benda-Beckmann, *Property in Social Continuity: Continuity and Change in the Maintenance of Property Relationships Through Time in Minangkabau, West Sumatra* (The Hague: M. Nijhoff, 1979), 108-110.

15 Van Fraassen, *Sociografie van de Minangkabause Samenleving*, 6-7; See also V.E. Korn, "De Vrouwelijke Mama in de Minangkabausche Familie", *BKI* 100 (1941), 301-338.

to the outside world.¹⁶ Before marriage, some men would leave the *darat* for the *rantau*, to acquire knowledge and wealth. This practice, called *merantau* (to go abroad), was an important feature in Minangkabau society. Some men were fortunate and returned wealthy, able to marry a Minangkabau wife, some never came back at all, and married abroad.¹⁷ *Merantau* helped in ameliorating poverty, prevented the build-up of social pressures and provided extra income for the families, as some of the incomes of 'merantauing' men were channelled back home.¹⁸

Property and inheritance

Every lineage had the rights to a number of rice fields.¹⁹ These were the most important part of the *harta pusaka*, the lineage's shared properties and perquisites representing power, prestige or social positions, also including the *rumah gadang*, jewellery, family artefacts and rights to the *penghulu* title or other *adat* positions.²⁰ Rights (*hak*) to the *harta pusaka* were inherited in the female line and inalienable, in order to provide constant social security to women and their families.²¹ Together, the lineages and their *pusaka* were treated as an entity. When lineages became too large, the *harta pusaka* were split up and divided among the new lineages under newly appointed family leaders.²² All lineage members had to guard and maintain the *pusaka* lands. Men were also expected to reclaim new lands which they initially

16 In colonial archives, the sub-lineages (or *kaum*) are treated as a family and the *mamak kepala waris* as family chiefs, but this is not unambiguous. In 1930 the colonial government counted about 12,000 *mamak kepala waris*. They were usually the eldest men who could claim direct descent from their family's ancestral female and who bore responsibility for their families' wellbeing and property. Occasionally the *mamak kepala waris* were women, in case they were considered the most competent and knowledgeable person concerning familial lands and land rights. In some *nagari* the *mamak kepala waris* (as chief of the *buah gadang*) had a *penghulu* title. See E. Postel-Coster, *Het Omheinde Kweekbed: Machtsoverhoudingen in de Minangkabause Familieroman* (Delft: Eburon, 1985), 35; Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 61-72 and *Political and Legal Transformations*, 42.

17 Graves, *The Minangkabau Response*, 19.

18 *Ibid.*, 19-21.

19 These use rights were owned by all members of the *kaum*, and indivisible. No individual could express his or her own ownership (*hak milik*) over any of the *harta pusaka*. Use rights to *harta pusaka* were called *ganggam bantuek*. See Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 162-164.

20 Graves, *The Minangkabau Response*, 6; Van Fraassen, *Sociografie van de Minangkabause Samenleving*, 9-10. Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 148-149, 165-167. The *penghulu* title was usually inherited as part of *harta pusaka* but could also be awarded through a process of (s)election.

21 Graves, *The Minangkabau Response*, 6.

22 Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 77.

controlled themselves after gaining their family's consent.²³ This type of property was known as *harta pencarian*, which included all forms of personal wealth acquired during one's lifetime, by individual efforts. However, *harta pencarian* would become *harta pusaka* upon the death of the 'owner.'²⁴ By acquiring *harta pencarian*, men ensured their lineages of the prospect of additional *harta pusaka* after their passing.²⁵ Both *harta pusaka* and *harta pencarian* were held within the *ulayat*, the territory over which the *nagari* (or a clan association) held rights.²⁶

Use of rights of *harta pusaka* were vested in women and guarded by the *mamak kepala waris* who managed and maintained consensus and observed *adat* in matters of *pusaka* administration and inheritance, under supervision of the *penghulu*.²⁷ Death or the demise of the eldest mother, birth and marriage and divorce, had a deep impact on shifts in *pusaka* usufruct rights and the division and redistribution of *harta pusaka*. This was a rather complicated matter, arranged through specific *adat* that varied among different *nagari*, though every woman knew which lands belonged to her lineage and which did not.²⁸ In practice, the *penghulu* sometimes determined how lands were used and owned by whom. Village taxes, such as *isi adat* and *uang adat* were collected by the *penghulu* and, up to 1914, deposited in the *nagari* treasury.²⁹

To twentieth century Dutch officials, this complex of matrilineal inherited rights to lineage property, as constituents of a socio-economic organization, was particularly hard to grasp. Not only was it subject to continuous change and reinterpretation, it also lacked any ingredients of individual ownership and responsibility, into which individual forms of taxation could be tied. Thus, like Ambon and Java, West Sumatra was subjected to a system of coerced cultivation and indirect rule.

23 The *penghulu* had to formally approve the man's ownership of the land to ensure balance of ownership among lineages, but always under consultation and negotiation with the involved families. Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 151. This reminds of the division between *sawah pusaka* and *sawah yasa* as encountered in various places in Java, the difference being that in Minangkabau culture the continuation of ownership of land within a given lineage was essential to lineage's survival, while Javanese peasant households were a bit more mobile and dynamic.

24 *Ibid.*, 149; Graves, *The Minangkabau Response*, 8.

25 One colonial author even described *harta pencarian* as *harta pusaka* in "chrysalis state": G.D. Willinck, *Het Rechtsleven bij de Minangkabausche Maleiërs* (Leiden: Brill, 1909), 584.

26 T.A.L. Kroesen, "Het Grondbezit ter Sumatra's Westkust", *TvNI* 4:3 (1874), 1-28 (quoted in: Kahn, *Constituting the Minangkabau*, 162).

27 Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 164.

28 *Ibid.*, 139-215.

29 Kahn, *Constituting the Minangkabau*, 164.

5.2 COLONIAL CONQUEST AND COERCED CULTIVATION

Precolonial West Sumatra knew no powerful centralized authority or political structure above the *nagari*. The old Kingdom of Minangkabau, Pagaruyung, was a “collective name for a multitude of independent petty states”³⁰, the king permanently invisible, using language and representation, rather than presence and interference, to express his power.³¹ While in Java, harmony within the state was believed to arrive from a general faith in the supreme ruler at the centre, in West Sumatra welfare depended on the synthesis and congruence amongst its components, the *nagari*. Many colonial authors considered this obstructive to colonial authority.³² Every *nagari* had its own *adat* council (*balai*) of *penghulu*, with which the Dutch had to conduct business. This high degree of local independence was reflected in the political elaboration of lineage administration: for every decision, the *mamak kepala waris* had to reach consensus among the lineage members.³³ Additionally, all major decisions in the *nagari* had to be reached unanimously, by reason and debate, in village meetings (*rapat*) led by the *penghulu*.³⁴ Only when consensus (*mupakat* or *mufakat*) was reached, could action be taken.³⁵ Although initially it seemed as if preserving this ‘independence’ and ‘democracy’ was at the core of colonial policies in West Sumatra, it would not withstand the pressure of forced coffee production.

The contest for West Sumatra

Full Dutch colonization of West Sumatra commenced in the 1820s, when Dutch troops intervened in the *Padri*-war, a conflict between old *adat* elites and the so-called *Padri*-movement that consisted of radical Islamic reformists who had been raging against traditional Minangkabau culture and what they considered social anarchy (most notably alcohol consumption and cock

30 Graves, *The Minangkabau Response*, 18. See also Loeb, *Sumatra*, 98-99.

31 Drakard, *A Kingdom of Words*, 16-18, 108-109, 264-267.

32 See for example B.J.O. Schrieke, “Het Probleem der Bestuursorganisatie ter Sumatra’s Westkust” *Koloniale Studiën: Tijdschrift van de Vereeniging voor Studie van Koloniaal-Maatschappelijke Vraagstukken* 11 (1927), 57-106: 62-64.

33 Postel-Coster, *Het Omheinde Kweekbed*, 7-18, 34-38; Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 155-157.

34 Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 81.

35 This was similar in the later land rent system in Java, see Soebekti, *Some Facets*, 16.

fighting) and impure behaviour, as opposed to 'true' Islamic teachings.³⁶ The Dutch, who had established a trading outpost in Padang in the seventeenth century, interpreted the growing influence of the *Padri* movement, which was furnished by rapid socio-economic change, as a considerable threat to their presence in Sumatra.³⁷ In 1821, after sending troops to support the *penghulu* against the radical Islamic teachers (*tuanku*) of the *Padri* movement³⁸, the Dutch were successfully resisted by the heroized *Padri* leader Tuanku Imam Bonjol. In 1833 a truce was agreed and codified as the *Plakkaat Panjang* (long proclamation) which declared, amongst other things, that "no direct tax would ever be levied in West Sumatra."³⁹ Therefore it bore significance for the eventual introduction of direct taxes in 1908 (see below). However, the fighting continued as both parties believed the truce was being ignored and in 1837, Tuanku Imam Bonjol was defeated and exiled.⁴⁰ During the *Padri*-war, the Dutch established deep ties with the *adat* chiefs of the *nagari* – marking the beginning of Dutch incorporation of the West Sumatran highlands into their colony.

Another 'cultuurstelsel'

Because the Dutch considered West Sumatra a disunited agglomeration of mutually distrustful *nagari* engaged in "manifold quarrels and wars", they delegated many aspects of local governance and economic organization to their new allies of the *adat*-elite, shielding it against 'radical religious elements' and 'disorder.'⁴¹ The administration was funded with export duties and *pasar* taxes levied over free coffee production which was hoped to help in "channelling the fruits of indigenous labour to Dutch

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- 36 These *Padri* were hajji's returning from Mecca where they had been influenced by the conservative reformist *Wahhabi* movement. See C. Dobbin, "Tuanku Iman Bondjol (1772-1864)", *Indonesia* 13 (1972), 5-35: 5-10; G. Teitler, *Het Einde van de Padrie-Oorlog: Het Beleg en de Vermeestering van Bonjol 1834-1837. Een Bronnenpublicatie* (Amsterdam: De Bataafsche Leeuw, 2004), 11-12; J. Hadler, "A Historiography of Violence and the Secular State in Indonesia: Tuanku Imam Bondjol and the Uses of History", *Journal of Asian Studies* 67:3 (2008), 971-1010: 972-977-979; Laffan, "The Tangled Roots", 399-400. M.F. Laffan, *The Makings of Indonesian Islam: Orientalism and the Narration of a Sufi Past* (Princeton: Princeton University Press, 2011), 91-92.
- 37 C. Dobbin, "Economic Change in Minangkabau as a Factor in the Rise of the Padri Movement, 1784-1830", *Indonesia* 23 (1977), 1-38.
- 38 Graves, *The Minangkabau Response*, 22-25.
- 39 Teitler, *Het Einde van de Padrie-Oorlog*, 11-12; Dobbin, "Tuanku Iman Bondjol", 9-10, 12. See for the full tekst of the *Plakkaat*: H.J.J.L. de Stuers, *De Vestiging en Uitbreiding der Nederlanders ter Westkust van Sumatra* (Amsterdam: Van Kampen, 1849), Vol II. The relevant parts are also quoted in T. Abdullah, "The Making of a Schakel Society: the Minangkabau Region in the Late 19th Century", *Madjalah Ilmu-Ilmu Sastra Indonesia* 6:3 (1976), 13-29: 15.
- 40 Teitler, *Het Einde van de Padrie-Oorlog*, 16-19; Hadler, "A Historiography of Violence", 985-987. See also C. Dobbin, *Islamic Revivalism in a Changing Peasant Economy: Central Sumatra, 1784-1847* (London: Curzon Press, 1983).
- 41 Schrieke, "Het Problem der Bestuursorganisatie", 62-63; Hadler, "A Historiography of Violence", 987.

warehouses."⁴² However, the Minangkabau were unwilling to pay these taxes. Coffee, meanwhile, was 'smuggled' via eastern routes to Singapore to avoid duties levied in Padang.⁴³ A plunge in coffee prices in the 1840s and an impending fiscal crisis, ultimately moved the Dutch to impose a full-fledged monopolized cultivation system, which in all its aspects is reminiscent of the repressive cultivation systems in Java and Ambon.⁴⁴

As in Ambon and Java, specific *adat* chiefs and orders were elevated into paramount indirect rulers. *Adat* chiefs who had helped win the *Padri*-war were appointed as 'nagari chiefs.' The *nagari* were centralized as territorial units, and regrouped into overarching sub-districts (*afdelingen*), named *laras* (after the precolonial overarching *adat* federations) under chieftainship of a *tuanku laras* (*laras* chief).⁴⁵ The Dutch appointed 'head-*penghulu*' to chair the *penghulu* councils and gain influence over the lineages, but the consultative nature of the councils was ostensibly maintained to continue the appearance of independence and political participation. In reality, indigenous governance became much more hierarchical and authoritarian.⁴⁶ All *nagari* were expected to produce and deliver predetermined amounts of coffee to government warehouses for a fixed price. In 1862, coffee production was made compulsory to enhance production. Apart from working on the coffee plantations, people were also expected to perform corvée labour for the construction of warehouses and roads and government buildings and transport coffee downhill to Padang.⁴⁷ Private production and export of coffee was not allowed.

42 Graves, *The Minangkabau Response*, 55, 57-58. Coffee production grew from 2,000 to 80,000 piculs in 1800-1833.

43 J. van Swieten, "De Invoering en Werking van het Koffijstelsel in het Gouvernement van Sumatra's Westkust", *TvNI* 1(1863), 203-224: 205.

44 A. Oki, "The Dynamics of Subsistence Economy in West Sumatra", in *History and Peasant Consciousness in South East Asia: Proceedings of the Sixth International Ethnological Symposium Held at the National Museum of Ethnology, Osaka* (Osaka: National Museum of Ethnology, 1984); E.B. Kielstra, "De Koffiecultuur ter Westkust van Sumatra", *IG* 10:2 (1888), 1437-1486 and 1609-1674: 1439, 1446-1450, 1460-1465, 1473-1486; W.K. Huitema, *De Bevolkingskoffiecultuur op Sumatra: Met een Inleiding tot hare Geschiedenis op Java en Sumatra* (Veenman, 1935), 47; C. Lulofs, "Koffiecultuur en Belasting ter Sumatra's Westkust", *IG* 26:2 (1904), 1629-1661 and 1787-1815.

45 The former *larah* had no administrative heads and the new colonial boundaries rarely coincided with the boundaries of the new *laras*. Colonial *laras* were "erroneously assumed *nagari*-federations." Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 66.

46 *Ibid.*, 66-67. Schrieke mentioned that the *rapat* culture gave way to the influence of the appointment *laras* heads and *penghulu kepala*, so that a significant decrease in *mupakat* was noticeable. Schrieke, "Het Problem der Bestuursorganisatie", 77. See also Graves, *The Minangkabau Response*, 38.

47 Graves, *The Minangkabau Response*, 63. Kielstra, "De Koffiecultuur", 1475, 1483-1484, 1631-1632, 1648-1650, 1660; Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 122.

Thus, the Minangkabau were slowly excluded from free trade and consumption. Colonial stereotypes of the Minangkabau followed this transition towards coerced cultivation. Prior to the imposition of the coffee cultivation system, Sumatrans were seen as more commercial, free, mobile and dynamic beings than the “docile” and “obedient” Javanese.⁴⁸ Such ideas initially infused the ‘Sumatra-policies’ of Van den Bosch and Baud. In the 1830s and 40s there were attempts to encourage peace and stability, enable local trading networks to flourish to activate local revenue streams to fund local governance in newly acquired territories in Sumatra.⁴⁹ After it became clear that indigenous trade was unlikely to benefit colonial revenue due to circumvention of Dutch offices and free commerce was replaced with forced labour, colonial conceptualizations of Sumatrans were realtered, and the “free, independent nature”, the headstrongness and “wayward household institutions” of the Minangkabau were presented as the cause of the local inability to organize large scale coffee export.⁵⁰ The Minangkabau were portrayed as disputatious beings, obsessed with consultation and equality, and therefor unsusceptible to the supposedly bureaucratically organized, tax-funded governance.

Hence, the Minangkabau were subjected to the same principles of capitalist-monopolist governance and indirect rule as the Javanese and Ambonese. The *tuanku laras* and *penghulu suku* were awarded fixed shares and production-dependent bonuses and expected to supervise forced cultivation of specific amounts of coffee trees by their lineages.⁵¹ The Dutch created specific working groups, *kerja rodi*, to execute the coffee and its adjacent corvée services, supervised from the 1860s onward by another invented official, the *penghulu (suku) rodi*, who also received bonuses related to production levels.⁵² Despite prevalent ideas that the Minangkabau were poor agriculturalists, cultivation methods were not interfered with to sustain ostensible agricultural autonomy and ensure cooperation.⁵³ As put by *controleur* C. Lulofs of Danau and Matur (in office 1901-1908), “The Malay was used to plant his coffee individually in village or forest lands, according to his own judgement.”⁵⁴

48 See for instance B.J.O Schrieke, “Het Probleem der Bestuursorganisatie”, 81-82, 96.

49 E. Locher-Scholten, *Sumatraans Sultanaat en Koloniale Staat: De Relatie Djambi-Batavia (1830-1907) en het Nederlandse Imperialisme* (Leiden: KITLV, 1994), 52-56, 88-94; A.J.S. Reid, *The Contest for North Sumatra: Atjeh, the Netherlands and Britain 1858-1898* (Kuala Lumpur/London: Oxford University Press, 1969), 19-20.

50 As phrased by the architect of the coffee Cultivation System in West Sumatra, Governor A.V. Michiels (in office 1837-1848) quoted in W.R. van Hoëvell, “Generaal Michiels”, *TvNI* 12:11 (1850), 374-376.

51 Kielstra, “De Koffiecultuur”, 1453, 1455, 1480-1482.

52 J.S. Kahn, *Minangkabau Social Formations: Indonesian Peasants and the World-Economy* (Cambridge: Cambridge University Press, 1980), 123; A.L. van Hasselt, *Volksbeschrijving van Midden-Sumatra* (Leiden: Brill, 1882), 188.

53 ANRI AS GB Besl. 279, herein: MGS 18-10-1894 n348: DirBB to GG, 7-9-1894.

54 Lulofs, “Koffiecultuur en Belasting.”

In this way, as we have seen in Java and Ambon, the Dutch governed without being present, using and commanding at a distance the local social organization of power. Representative, consultatory family leaders whose appointment had been based on inherited titles, were replaced with what Hadler calls a “false *adat* elite.”⁵⁵ Traditional power, prestige and political significance were increasingly eroded as a consequence of the chiefs’ dual, conflicting role, as government-controlled administrative agents and enforcers of an increasingly resented system of forced production and labour on the one hand, and *adat*-chiefs bearing socio-religious responsibility towards their *suku* on the other hand.⁵⁶ Dutch colonial bureaucracy and its coffee system became an alternative source of opportunity and access to power and wealth, but only for the happy few.⁵⁷ As a result, a gap emerged between those with and those without links to the Dutch system and its profits, and as in other regions under cultivation systems, it was an easy step from dominance to overexploitation.⁵⁸ The artificial combination of *adat*-leadership and Dutch governance propagated a political myth of partnership, but was in fact a perspicuous attempt to conceal increasing Dutch dominance and exploitation. By infracting in the appointment of chiefs, the coffee system deeply impacted the *pusaka* system which included inheritable rights to *adat* positions.⁵⁹ This brought lasting institutional change to Minangkabau socio-political composition, and drove much of the subsequent course of Dutch colonial political-fiscal policy.

5.3 TAXING LINEAGE PROPERTY

Debate about the abolition of the Cultivation System followed the same basic pattern as we have seen in the cases of Ambon and Java. Boosted by the conceptualization of free trade and labour as civilizing values, its actual abolition was only considered upon the realization of its economic failure, as production declined, falling below 1847 levels by 1890. Arguing about the causes of this decline, officials repeated the usual allegations of indig-

55 Hadler, *A Historiography of Violence*: 990.

56 T.A.L. Kroesen, “Het Inlandsch Bestuur ter Sumatra’s Westkust”, *TvNI* 2 (1873), 81-109 and 208-230: 108; Schrieke, “Het Probleem der Bestuursorganisatie”, 72. Graves, *The Minangkabau Response*, 41; Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 77.

57 Graves, *The Minangkabau Response*, vii, 47-49; Abdullah, *The Making of a Schakel Society*: 19-20.

58 According to former army officer and parliamentarian E.B. Kielstra, the *tuanku laras* in particular “eagerly grabbed the opportunity that gained them personal income [...] attaching themselves closer to the government which they considered a support of their own authority.” Kielstra, “De Koffiecultuur”, 1452.

59 Schrieke, *Indonesian Sociological Studies* I, 150.

enous laziness and agricultural-commercial inefficiency and incapacity.⁶⁰ Production decrease had in fact resulted largely from a combination of a leaf disease and a decline in coffee prices as a result of overproduction throughout the 1860s. The land was exhausted by overproduction, the people too, and an economic disinterest in coffee planting led to negligence. Many peasants left the beans “to rot on the tree”⁶¹ further adding to the colonial conviction that the Minangkabau were incapable coffee planters.⁶² To revive production, the government’s inept response was increased force, by criminalizing the refusal to perform cultivation or corvée services and the subordination of legal jurisdiction of *adat* institutions to the colonial court system in 1875.⁶³ These measures had a quite opposite effect to what had been intended, as increased coercion resulted in more discontent and impaired the social formula of averred freedom, on which the system’s success had depended.⁶⁴ This eventually led to a further downfall of the system.⁶⁵ Many peasants simply made “too little profit [...] from too much work.”⁶⁶ Government investigators advised revoking of the use of force and proposed levying a head tax to fund the costs of the gradual transition towards free plantation.⁶⁷ But the traces of coerced cultivation and its deeply ingrained socio-political anchors were, as in Java and Ambon, not that easily eradicated. West Sumatra proved a particularly testing case to the reformatory ambitions of Dutch colonial officials. Specific *adat* elements

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- 60 See for instance: Lulofs, “Koffiecultuur en Belasting”, 1643; ANRI AS GB Besl. 226, herein: MAS 3-8-1893: Adv-Hon, ‘Koffiecultuur en belasting ter Westkust van Sumatra’, 17-5-1893.
- 61 ANRI AS GB Besl. 352, herein: MGS 10-10-1895: Nota A, behorende Bij Conc-Ord [...] Voor Hoofdelyke Belasting, GovSWK, 13-7-1895.
- 62 Lulofs, “Koffiecultuur en Belasting”, 1658-1661. These visions were shared by Director of Binnenlands Bestuur P.C. Arends (in office 1895-1903), see ANRI AS GB MGS 4233, herein: RvI 8-4-1904: DirBB, 31-12-1901, 8-27) and the *controleur* for Coffee Cultivation, L.E. Dom, see F.A. Heckler, *Voorstellen Betreffende de Invoering van Directe Belastingen in het Gouvernement Sumatra’s Westkust* III vols., vol. II (Batavia: 1906), herein: ‘Bijlage I: Nota n.a.v. de missives van de Gouvernementssecretaris, 4-11 en 20-12-1905, Controleur koffiecultuur L.E. Dom en Secretaris op het Departement van Landbouw Gobius, 1931-1912-1905.’
- 63 F.A. Heckler, *Voorstellen* I (Batavia: 1905), herein: ‘Bijlage I. Advies van den Assistent-Resident van Loeboe Sikaping, J. Ballot [...]’ and ‘Bijlage II. Missive van den Assistent-Resident voor de politie te Padang, J. van Hengel’, 10, 40 (The original letter of Ballot can be found in ANRI AS GB MGS 4762); Von Benda-Beckmann and Von Benda-Beckmann, *Property in Social Continuity*, 123.
- 64 Huitema, “De Bevolkingskoffiecultuur”, 53; Anonymous, *De Gouvernements-Koffiecultuur van 1888-1903 Deel II, (de Gouvernementskoffiecultuur in de Buitenbezittingen)* (Batavia: Landsdrukkerij, 1904), 28.
- 65 J. van Bosse, *Eenige Beschouwingen Omtrent de Oorzaken van den Achteruitgang van de Koffiecultuur ter Sumatra’s Westkust, Benevens eenige Opmerkingen omtrent de Economische en Politieke Toestanden Aldaar* (‘s Gravenhage: Nijhoff, 1895), 26, 77, 82-87.
- 66 Kielstra, “De Koffiecultuur”, 1669.
- 67 Anonymous, *De Gouvernements-Koffiecultuur van 1888-1903*, II: 28; ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: ‘Advies Raad van Indië (RvI) van Wijck’ [1st page missing, date unknown], p. 26.

had become overemphasized as a political basis, having served to force coffee cultivation through collectively organized coerced labour groups.⁶⁸ Levying head taxes required individual incomes and this would need a change back to the system of commerce and individual liberty, which had been destroyed. A return to commerce posed the same problems as in Java and Ambon, related to determining taxability in accordance with local social principles of labour and the right to produce, without affecting the old rights of the indirect ruling elites. In West Sumatra, the position of women as property right-holders added an extra dimension to the challenge of capturing the taxability of families into the 'right' colonial bureaucratic-fiscal categories of European officialdom. This puzzled Dutch officials for decades to come and ultimately impelled them to launch a tax regulation unacceptable to Minangkabau rulers and people.

Obstacles to change

Initially, the Dutch decided to continue coerced production and raised the salaries of chiefs, a common colonial response to production decline. But in West Sumatra, it only augmented further inequality in profit redistribution.⁶⁹ Meanwhile, the coffee crisis caused a direct decline in indigenous commercial activity, resulting from the demonetization and declining purchasing power of the coffee producing population.⁷⁰ As a result, by 1890, West Sumatra was once again no longer able to cover its own expenses.

Governor R.C. Kroessen (in office 1885-1889) proposed making *corvée* and cultivation services eligible for 'buy-off', in order to enhance monetization of the economy. However, Director of Interior Administration J.M. van Vleuten was wary of entrusting the *penghulu suku rodi* with reimbursement money, and feared further economic collapse of coffee production if too many peasants, irreplaceable because of 'lack of free wage labourers', 'bought-off' their services.⁷¹ Additionally, *corvée* liability had been linked to place of birth, supposedly according to *adat*, to ensure that 'corvée labourers' contributed to the villages of their mothers' households. However, many

68 K.R. Young, "Minangkabau Authority Patterns and the Effects of Dutch Rule", in J. Maxwell et al. (ed.). *The Malay-Islamic World of Sumatra: Studies in Politics [i.e. Politics] and Culture* (Five Lectures Pres. at AIA-CSEAS Winter Lecture Series for 1982, at Monash University), 63-73.

69 A.W.C. Verwey, "De Belasting in Natura ter Sumatra's Westkust. Open Brief aan den Heer Joh. F. Snelleman", *IG* 3:2 (1881), 59-90: 66-73.

70 K.R. Young, *Islamic Peasants and the State: The 1908 Anti-Tax Rebellion in West Sumatra* (New Haven: Yale Center for International and Area Studies, 1994), 26; Kahn, *Constituting the Minangkabau*, 172, 177, 204-205.

71 ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: DirBB to GG, 12-3-1890; ANRI AS GB Besl. 226, herein: MAS 3-8-1893: GovSWK to GG, 16-3-1899 and 5-7-1893. Such a purported lack of free wage labourers, as we have seen before, was often invoked to continue coerced labour. See for instance in the case of Java: Van Vleuten, "Belasting in Arbeid en Belasting in Geld", 216.

'merantauing' men lived outside their birthplace and were forced to walk for miles in order to perform their services. Enforcing corvée or tax liability within the place of residence was deemed an infraction of the *adat* bond between a person and his 'home *nagari*', but would have been much more efficient.⁷² Ultimately, the new labour service regulation ordained that after five years of 'merantau', corvée liability in the birthplace halted. Services were made eligible to 'buy-off' at a rate of one guilder per service per year.⁷³ Hence, older interpretations of *adat* were slowly replaced with new ones that supported the proclaimed benefits of modern colonialism. We have seen how, in Java, such processes both disrupted local order and created new lived experiences of *adat* at the same time. In West Sumatra, this was no different. Under the influence of 'ethical' colonial vigour to redistribute the tax burden, monetize the economy and equalize society in accordance with colonial modernity, policy-makers started exchanging their reliance on local values for colonial governmentality. Looking for methods to replace collective tax in labour with individual tax in money, without relinquishing economic growth, they would infringe on *adat* society with renewed passion. The forced cultivation systems in Ambon, Java, West Sumatra and elsewhere, were indifferent to the individual burden they imposed upon people, and rather collectively 'taxed' larger groups of labourers aggregated in household economies (such as lineages, *nagari*, and *laras*) through the requirement to deliver crops under the supervision of appointed chiefs. In this way, they connected to existing principles of communal social organization of labour and property. This advantage was lost in the levying of head taxes as these were expected to equitably target individual incomes, which did not exist in many of Indonesian household economies.⁷⁴

As in Ambon and Java, the Dutch grew more concerned about the distribution of the burden upon household economies after abolishing coerced cultivation. For instance, when Minister of Colonies W.K. van Dedem (in office 1891-1894) advocated the introduction of land taxes targeting the agricultural output of lineages (*kaum*)⁷⁵, Governor-General C. Pijnacker Hordijk (in office 1888-1893), argued that within lineages, because people contributed at different degrees to the household economy, such a tax enhanced unequal redistribution of the burden among lineage members. He aimed to introduce a head tax which he considered more capable of handling the varieties in incomes similarly, for instance, of coffee peasants in the moun-

72 ANRI AS MGS 4299, herein: MGS 24-7-1904, 'GovSWK to GG', 9-3-1904; Verwey, "De Belasting in Natura", 66-73.

73 Ibid.

74 Van Vollenhoven demonstrates that wherever landholding rights were unsuitable to determine tax liability, the entire family units were collectively made into the taxable objects, as we have seen in the case of Ambon where the *soa* and *dati* were designated as taxable objects. Vollenhoven, *Het Adatrecht*, 399-400.

75 Anonymous, *De Gouvernements-Koffiecultuur van 1888-1903*, II: 31-36.

tains and merchants in the lowlands.⁷⁶ But Pijnacker Hordijk overlooked the fact that within the *kaum*, people participated according to their capacity, motivated by mutual development, protection and the caretaking of families and lands. As in Java, households maintained their own mechanisms for economic distribution. Taxing the *kaum* collectively, simply made a lot more sense than individually taxing its members. Hence Governor O.M. de Munnick (in office 1889-1894) proposed taxing the incomes of *kaum*, based on the value of crops produced. The next question was who within the *kaum* was to be held responsible for tax-payment. De Munnick proposed levying the tax from *nagari* chiefs, while holding the *mamak kepala waris* accountable for their lineage members' contribution and payment⁷⁷ – a problematic overestimation of male authority over female inheritance, further discussed below. Officials like Pijnacker Hordijk and many of his contemporaries in Batavia, considered monetary communal taxation problematic because, being held captive in old-fashioned dogmas of Oriental despotism, they distrusted the indirect ruling classes with tax collection. They believed that the assorted chiefs, formerly engaged in overexploitation of their own subjects through coerced labour, would continue abusing their power by overtaxing the wealthier lineages to their own advantage, collecting sufficient revenue at minimal cost and pocketing a handsome collectors wage without going to the trouble of applying regulations to the letter of the law.⁷⁸ As such, indirect ruling systems were always considered obstructive to the transformation of coerced labour into monetary taxes.

De Munnick's plan was consequently discarded by Governor General Pijnacker Hordijk, but reissued under the succeeding Governor General, C.H.A. van der Wijck (1893-1899). In 1894, Van der Wijck ordered all officials in West Sumatra to organize meetings with the *penghulu* to estimate popular acceptance of monetary taxes.⁷⁹ Meanwhile, he lobbied among officials in The Hague for Royal consent to introduce these head taxes. By then, De Munnick had been succeeded by W.J.M. Michielsen (in office 1894-1895), who was a proponent of the continuance of the forced coffee system.

76 For this reason, the Council of the Indies, presided by C.H.A. van der Wijck (who later succeed Pijnacker-Hordijk as Governor-General) considered a price increase in coffee, proposed by Pijnacker Hordijk, to be unfair, as this indirectly benefited the entire population, while the burden of coerced coffee cultivation only affected those in the highlands: ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: RvI p. 40-45; L. Wessels, *De Voorstellen van de Indische Regeering Omtrent de Gouvernements-Koffiecultuur op Java en Sumatra's Westkust* ('s-Gravenhage: Nijhoff, 1892), 54. Huitema, "De Bevolkingskoffiecultuur", 54; Anonymous, *De Gouvernements-koffiecultuur van 1888-1903*, 36-43.

77 ANRI AS GB Besl. 226, herein: MAS, 3-8-1893: GovSWK to GG, 5-7-1893, p.15, and DirFin to GG, 27-4-1893; ANRI AS GB Besl. 1341, herein: RvI 13-3-1906.

78 As both the Directors of Finance (J.A. van Dorsser, 1893-1894) and Interior Administration (A.C. Uljee, 1892-1894) asserted: ANRI AS GB Besl. 226, herein: MAS, 3-8-1893: DirFin to GG, 27-4-1893, DirBB to GG, 24-4-1893.

79 ANRI AS GB Besl. 226, herein: MAS, 3-8-1893, DirFin to GG, 27-4-1893; Young, *Islamic Peasants and the State*, 46. See also: ANRI AS GB Besl. 279, herein: MGS 18-10-1894 n348: DirBB to GG, 7-9-1894.

Michielsen considered the *penghulu* to be unreliable “autocrats without any sense of duty.”⁸⁰ He cancelled the proposed meetings with the *penghulu* chiefs, which he claimed would only be used as a platform to voice complaints about the Dutch government. Additionally, Michielsen calculated that head taxes would only deliver half the revenue rendered by the coffee monopoly, which he claimed would result in relocating the ‘burden of governance’ to people in the lowlands, instead of equalizing it.⁸¹ Besides the problematization of the role of chiefs, officials also used the *Plakkaat Pandjang* as a reason to postpone head taxes. The *Plakkaat* had explicitly stated that the government would never impose direct taxes, and a concerned lawyer argued that breaking the *Plakkaat*’s promises would be interpreted as a direct violation of mutual thrust between the government and the people⁸², a warning taken to heart by Director of Interior Administration Kuneman.⁸³ Still, West Sumatra was suffering an annual loss caused by an outdated and over-exploitative cultivation system, so in 1890 the Council of State of the Netherlands vigorously invalidated the *Plakkaat* as an “outdated government paper [...] in the way of modern change.”⁸⁴ In addition, some officials contended that the Minangkabau had never kept their part of the bargain, a promise to expand coffee cultivation interpedently, which they creatively presented as a prime precondition upon which the colonial government promised not to levy direct taxes.⁸⁵ Others, travelling around the Highlands to investigate the potential acceptance of taxes, discovered many *penghulu* did not really worry about the *Plakkaat*, but were concerned all the more about the demonetization of their people due to general welfare decrease.⁸⁶

Coerced cultivation continued

Minister of Colonies J.H. Bergsma (in office 1894-1897) cautiously awarded his approval for the introduction of a head tax in 1895, but ordered the maintenance of forced production in those regions where it was still profitable (the ‘Padang Lowlands’, Sibolga and Natal).⁸⁷ However, upon its

80 ANRI AS GB Besl. 352, herein: MGS 10-10-1895: Nota A, [...] GovSWK, 13-7-1895.

81 ANRI AS GB Besl. 352, herein: Besl. 24-10-1895: RvI 10-10-1895, GovSWK to GG, 13-7-1895: Nota A.

82 P. Maclaine Pont, “Belasting op Sumatra’s Westkust” in *NRC*, 24-9-1907 and *Nieuwe Courant* 2-11-1907.

83 ANRI AS GB Besl. 9, herein: MAS 18-7-1890 n1728: DirBB aan GG, 12-9-1890.

84 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: ‘Nota, hoofdelijke belasting In SWK’, RvI 13-3-1906.

85 Among these officials were Controleur Lulofs, Governor Taylor Weber and Governor General Rooseboom. See: ANRI AS GB MGS 4233, herein: MGS 6-12-1904 n4976: 1^e Gov. Sec. to Gov SWK, 6-12-1904. See also Lulofs, in Heckler, *Voorstellen I*, 64-82.

86 A. Oki, *Social Change in the West Sumatran Village: 1908-1945* (PhD thesis, Australian National University, 1977), 71.

87 ANRI AS GB Besl. 352, herein: Besl. 24-10-1895: RvI 10-10-1895.

actual introduction in 1897, a resistance movement, allegedly fomented by Acehese rebels, emerged in Tapanuli and Pariaman.⁸⁸ The local administration 'revealed' a large plot involving armed resistance. As the government could not afford any military intervention, requiring its military to focus on Aceh, the introduction of the head tax was once more postponed.⁸⁹ This was problematic, since the replacement of forced cultivation with monetary taxes had already been publicly announced during a meeting with *penghulu*. This led to popular scepticism about government policy. So, while the recession in West Sumatra worsened, officials buried themselves in more paperwork, fearful of establishing potentially disruptive change.

Ten years of debate had brought limited progress; in 1895, 75% of the total tax burden in West Sumatra was still calculated to be carried by coffee producing families in the highlands, assessed at around half of the population.⁹⁰ Coffee cultivation became, according to Governor A.M. Joeques (in office 1898-1902), "the only source of welfare being taxed."⁹¹ A head tax had actually been in place in Padang since 1858⁹², and was predominantly paid by 'Foreign Orientals' to 'buy-off' various labour services. The low coffee prices however prevented the indigenous population of West Sumatra from 'buying-off' as well, or, as we have seen in the case cited at the beginning of this chapter, 'buying-off' was not allowed.⁹³ Joeques suggested raising the price of *coffea Arabica* (also produced in Java) and to liberate the plantation of *coffea liberica* (only produced on Sumatra) to boost economic development and monetization. Moderate taxation, he added, was essential, to allow the population to accumulate cash.⁹⁴ In response, Director of Interior Administration P.C. Arends (in office 1895-1903) repeated hackneyed ideas of indigenous agricultural incapacity and self-organization, to argue for the continuation of government-organized plantation. He agreed to a wage increase, but proposed a 'buy-off' price higher than the potential total earnings of coerced labourers, to discourage peasants 'buying-off' and legitimized by the old argument that "Malays rather spend time than money."⁹⁵

88 ANRI AS GB Besl. 1341, herein: Besl. 20-6-1906: 'nota Afd. A.Z'. See also: Heckler, *Voorstellen II*, herein: 'bijlagen deel 2: DirFin to GG, 5-2-1906 met Bijlage, rapport over invoering: Bijlage: invoering directe belasting in Gouv. Sumatra's Westkust en Tapanoeli.'

89 Young, *Islamic Peasants and the State*, 46-47.

90 ANRI AS GB Besl. 352, herein: MGS 10-10-1895: Nota A [...] SWK, 13-7-1895. In 1889, 82% of the households were involved in forced coffee cultivation. See: P. de Zwart, "Globalisation, Inequality and Institutions in WestSumatra and West Java, 1800-1940", *Journal of Contemporary Asia* (Published online, 5-6-2020), 5.

91 ANRI AS GB MGS 4233, herein: MGS 24-9-1904: GovSWK to GG, 18-7-1901, p. 20.

92 Stbl. 1858 n66 and 67.

93 ANRI AS GB MGS 4233, herein: RvI 8-4-1904 and DirBB (nota), 31-12-1901, p. 33-6.

94 ANRI AS GB MGS 4233, herein: MGS 24-9-1904: GovSWK to GG, 18-7-1901, p. 20-25

95 Men were to continue to work on coffee plantations for 24 days per year at a wage of 0.15 guilders per day, so they would earn 3.60 guilders in total per year, producing an estimated value of about 20 guilders of coffee. The buy-off price of these 24 days of service was set at 6 guilders in Arends' scheme. ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB to GG, 31-12-1901.

He suggested exempting only those families that independently managed to deliver 20 piculs of coffee annually⁹⁶, though by around 1900, the average production per family was below 15 picul per year.⁹⁷ Such unrealistic quota and unaffordable 'buy-off' prices are easily unmasked as sly colonial ruses to continue the coffee Cultivation System and *corvée* labour, albeit relieved of its sharp edges. It allowed Arends to come to the convenient conclusion that the Minangkabau underproduced without force, and that labour remained "the most opportune principle of taxation."⁹⁸ To enhance supervision, the Resident of Padang Panjang proposed replacing the indigenous officials with Dutch overseers to more closely monitor who actually produced what coffee (usually coffee was delivered by women and children to the storehouses) in order to reward overproduction and fine underproduction. Failure of family chiefs to disclose the origins of produced coffee was made a criminal offense.⁹⁹

5.4 MALE ORIENTED-ORIENTALISM, OR MAKING SENSE OF FEMALE INHERITANCE

While officials averse to reform, like Arends, might have found comfortable shelter in 'lazy-native arguments', the fact remained that the coffee cultivation system persistently caused provincial-deficits which were carried by taxpayers in other provinces, most notably the overexploited peasantry of Java.¹⁰⁰ The persistent issue of the redistribution of the 'colonial administrative burden', both within and across provincial borders, had remained unresolved. In the subsequent debates, two interrelated elements of Minangkabau social organization were particularly hard to grasp in colonial terms: communal landholding and female inheritance.

96 ANRI AS GB MGS 4233, herein: MGS 24-9-1904: Gov SWK to GG, 18-7-1901.

97 About 2,5 million picul in total produced by around 180.000 families. See: KV 1901 'Bijlage C' 5.62; At its peak years, between 1864 and 1870, the system delivered around 180,000 piculs, but after 1880, exports never exceeded more than 100,000 piculs anymore. See: Lulofs, "Koffiecultuur en Belasting", 1658-1661; Young, *Islamic Peasants and the State*, 204. And Booth, *The Indonesian Economy*, 27.

98 ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB to GG, 31-12-1901.

99 ANRI AS GB MGS 4233, herein: GovSWK to GG, 18-7-1901: 'Bijlage V, Advies Res. Padang Pandjang', 14-9-1899.

100 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908. The argument was also made by Director of the Interior Administration Arends in 1901, see: ANRI AS GB MGS 4233, herein: RvI 8-4-1904 and DirBB (nota), 31-12-1901, pp. 33-36, and by Director of Finances J.P.C. Hartevelt (in office 1906-1909), see: Heckler, *Voorstellen II.*, herein: 'bijlagen deel 2: DirFin to G.G., 5-2-1906 met Bijlage, rapport over invoering: Bijlage: invoering directe belasting in Gouv. Sumatra's Westkust en Tapanoeli.'

The 'problem' of communal labour

We have already seen how the deconstruction and transition of cultivation and coerced labour systems into monetary tax, in the second half of the nineteenth century, resulted in new colonial perceptions and questions of income and taxation. Crucial among these was defining taxable objects and taxpaying subjects. In their eagerness to tax individually and monetarily, Dutch officials became fixated on locating concepts of private ownership in Minangkabau society. They started issuing 'ownership deeds' of shared land (*pusaka eigendomsaktes*) from 1853 onwards, in an attempt to register private ownership – a concept unknown in Minangkabau society – of *harta pusaka*.¹⁰¹ This also served to further legitimize Dutch access to land, for which the Domain Declaration of 1874 had already laid the basis (see Chapter 2). This gave Dutch industry legalized access to land on all the 'Outer Islands', stating that all non-cultivated lands (or 'wastelands') were the domain of the government for economic development.¹⁰² The contents of the Domain Declaration were initially kept secret from the Minangkabau in order to 'prevent unrest', as it severely restricted authority of lineage heads over *ulayat* lands. Uncultivated lands, on which use rights rested with lineages and *nagari* under *hak ulayat*, were theoretically subjected to expropriation without compensation¹⁰³, which was legitimized by repeating the colonial argument that the Minangkabau were incapable land developers.¹⁰⁴ This potential expropriation became a major controversy in the debate about colonial economic development in Sumatra and a general source of popular vexation.¹⁰⁵ Local officials knew that many uncultivated lands were under the disposition of lineage heads, and warned that the government had a legal obligation to consider such local land rights and *adat* – as clearly attested in the Government Regulation of 1854, which was still in effect.¹⁰⁶ In their quest for change, the Batavian armchair experts had devised a colossal theoretical violation of land right principles, which would have far-reaching consequences.

101 Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 69, 77.

102 Oki, "Social Change", 107-108.

103 Stbl. 1874 n94b; Oki, "Social Change", 102, 108. 110-112; Kahn, *Constituting the Minangkabau*, 162-165, 205-211; Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 77.

104 One member of the Council of Justice in Padang claimed they structurally "plundered and destroyed their own forests", G.D. Willinck, in *Java Bode*, 6-11-1905.

105 See Von Benda-Beckmann and Von Benda-Beckmann, "Myths and Stereotypes", 177-179.

106 Another member of the Council for Justice in Padang, H.G. Nederburgh, demonstrated that enforcing a head tax under the threat of seizure of the *harta pusaka* was in fact illegitimate unless the Government scrapped the provisions of adhering to *adat* jurisprudence in issuing tax ordinances. A heated debate emerged between Nederburgh and Wellink in the local press about the inviolability of *pusaka* lands. See H.G. Nederburgh, "Hoofdelijke Belasting en Poesakagoed", *Sumatra Bode* 28-1-1905, See also Anonymous, "Belastingen ter S.W.K.", *Sumatra Bode* 30-9-1905 and Kroesen, "Het Grondbezit ter Sumatra's Westkust", 6, 8-9.

The 'problem' of female inheritance

Because of the female inheritance system and because men lacked inheritance rights, only receiving shares in the fruits of the communal possessions of their lineages, colonial observers believed that they lacked the stimulus to develop a proper work ethic to accumulate capital, income, property or other individualized capitalistic modes of production required for personal taxation.¹⁰⁷ As put by Director of Interior Administration Arends, 'Malay' men

"were poorly taxable subjects [...] They miss the stimulus to increase their possessions in order to provide their families with higher prosperity", so while "[...] the women work at home" [...] the men wander around."¹⁰⁸

Assistant-Resident J. Ballot of Lubuk Sikaping firmly agreed:

"It is women that work on the *sawah* [...] and men who help their wives are laughed at by other men – they must be on a short leash [...] men are shy and proud, ashamed to work in their own *nagari* (though abroad they perform labour for foreigners) [...] and have few needs – a few coins for tobacco on market day and they are satisfied. [...] Consequently, the women cared little for their men, who's plate of rice is meagrely allotted, after which they will seek condolence with their sisters or loves. [...]"¹⁰⁹

As a result, these officials purported that the tax burden would land entirely on the shoulders of women. Minangkabau men were in fact expected to assist in ploughing and harvesting the *sawah*, and to add to the communally owned *harta pusaka* by developing *harta pencarian*. There can be little doubt that this provided stimulus for labour. Still, the communality of the Minangkabau lineages provided little footing for individual taxation of men, and clashed with the expectations of colonial officials. Colonial male-oriented conceptions pursued a harnessing of European state categories of taxability and property, which was absent in Minangkabau society. Frustrated by this, they harked back to clichés of indigenous laziness, though interestingly, only applied to men in this case. Colonial notions always treated men as taxable persons¹¹⁰, not only because of underlying patriarchal societal conceptualizations, but also because men were supposed to diffuse their tax burden over society by employing the labour power of

107 See for instance: Heckler, *Voorstellen I*, herein: 'Bijlage IV. Nota van den Controleur C. Lulofs, getiteld: "Sumatra's Westkust. Hoofdelijke inkomstenbelasting contra grond- of oogstbelasting", met bijlage.' 64-82.

108 ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB, 31-12-1901.

109 ANRI AS GB MGS 4762, herein: 'Advies Ass-Res Loeboe Sikaping nopens de middelen om de inkomsten ter Westkus. van Sumatra te verhogen', 21-11 and 6-12 1904, pp. 29-30.

110 In all ordinances, men of a specific age were always explicitly mentioned as the designated taxpayers.

their women and children if necessary. In other words, taxing men enabled indirect rule and keeping distance. Whereas in Ambon and Java men held both political power and authority over property¹¹¹, in Minangkabau society these roles were separated; (male) political leaders held no authority over taxable income or property. This rendered Minangkabau leaders unsuitable for appointment to a position of colonial political indirect rule and property management to carry out taxation. The cultivation system, as both Arends and Ballot realized, had avoided this issue altogether by remaining blind to what happened below the level of commissioned chiefs and relying on self-organization of communal labour and production.¹¹² However, imposing monetary taxes required facing this 'problem' head-on.

Prejudices, proposals, and a bitter pill

Two ideological camps of diametrically opposite views on the fiscal future of West Sumatra developed. One consisted of more conservative officials opting for the continuation of coerced labour, and the other of reformist-ethicists, who believed change was inevitable. In 1904, all officials in West Sumatra were asked to reflect on the tax problem, upon which they produced extensive reports which can basically be classified into either of the two camps, opting between coerced cultivation or head taxes.¹¹³ In particular the advices of the above mentioned *controleurs*, Ballot and Lulofs, stand out for the strength of their convictions.

Ballot, as we have seen above, was not necessarily against coerced cultivation. He had started his career at the Department of Interior Administration in Batavia, still "under the influence of common ideas of modernization, new to the Indies but already old-fashioned in Europe."¹¹⁴ But upon becoming a field-agent, entering service as a district governor, he turned rather anti-Multatullan and lost faith in such modernization theories.¹¹⁵ His report, co-authored by Assistant-resident J. van Hengel¹¹⁶, can be read as an outright rejection of monetary taxes. Ballot and Van Hengel believed head

111 In Java, women served as links between families, preserved culture and took care of education of the young *priyayi* at court, and were also entitled to inherit, own and redistribute property under Javanese-Islamic law, but only in a supportive and entitled way, not as a crucial pillar in socio-political organization. See P.B.R. Carey and V.J.H. Houben, "Spirited Srikandis and Sly Sumbadras: The Political, Economic & Social Role of Women in late 18th and Early 19th-Century Java", in E. Locher-Scholten and A. Niehof (eds.), *Indonesian Women in Focus* (Dordrecht, Foris, 1987), 12-43: 24-30.

112 See ANRI AS GB MGS 4233, herein: MGS 24-9-1904 n3773: DirBB to GG, 31-12-1901 and Heckler, *Voorstellen I*, herein: 'Bijlage I. Advies [...] Ballot, 29.

113 Published by Heckler in 1905-1906 (Heckler, *Voorstellen*).

114 ANRI AS GB MGS 4762, herein: 'Belastingvoostellen SWK', 'Advies Ass-Res van Loeboe Sikaping nopens de middelen om de inkomsten ter SWK te verhogen, commiss. 21-11 en 6-12 1904', p. 14.

115 ANRI AS GB MGS 4762, herein: Belastingvoostellen SWK, Advies Ass-Res Loeboe Sikaping, 21-11 en 6-12 1904, pp. 17, 19-20.

116 Van Hengel was 'Assistant-Resident for the police' in Padang.

taxes caused an erosion of *adat* property and further inequality in the distribution of the tax burden, due to the alleged unequal distribution of labour within the lineages, and structural lack of money.¹¹⁷ They both considered *harta pusaka* untaxable, and land expropriation “a rape of *adat*.”¹¹⁸ Ballot blamed the “weak governance of his predecessors” for allowing negligence of coffee cultivation in his district, causing economic digression, poverty and famine, contrary to districts where forced cultivation was maintained by a willing population and administered by “firm *controleurs*.” “Only recently”, he epitomized,

“...a man asked to enter my service to keep maintaining coffee plants [...] a telling example [...] of how Malays cannot do without our tutelage, desiring to be guided by a powerful hand [...] eager to follow when put to and kept at work in their best own interest.”¹¹⁹

The mistake of previous decades, according to Ballot, was the overuse of force which, he warned, had caused uncontrolled migration to which Minangkabau men were deemed particularly susceptible because of their tradition of *merantau*.¹²⁰ Colonial order, as we have seen in former chapters, required people to remain within their designated territorial space. Any migration without colonial approval was ‘undesired.’ Still, Ballot acknowledged, *merantau* had many benefits for the “Malay”, who

“...would surely not become wealthy in Deli, but at least would be able to wear fancy clothes and live an easy life, attracting other Malays to follow. [...] In the home of his mother, the Malay [man] is insignificant; the house of his temporary wife is no home to him. It is this ‘outgoingness’, the loose marriage structure connected to patriarchy, and the attraction of nearby Deli, that make the Malay a true vagabond, and a rolling stone gathers no moss.”¹²¹

Immensely underassessing male obligations within Minangkabau society, Ballot avidly agreed with Arends that Minangkabau men were untaxable subjects. To him, as ‘rolling stones’, they would never be able to bear individual tax responsibility.

117 Heckler, *Voorstellen I*, herein: ‘Bijlage II. Missive van den Assistent-resident voor de politie te Padang, J. van Hengel, 38-44.

118 ANRI AS GB MGS 4762, herein: Ass-Res Hengel to Gov SWK, 18-3-1905, pp. 7-8.

119 ANRI AS GB MGS 4762, herein: Belastingvoostellen SWK, Advies Ass-Res Loeboe Sikaping, 21-11 en 6-12 1904, pp. 21-23.

120 Men, Ballot claimed, would simply leave their home-districts and depart to East Sumatra, Deli or the Straits, where, as outsiders, they would not be subjected to burdensome corvée and cultivation services or taxes. Heckler, *Voorstellen I*, herein: ‘Bijlage I. Advies van [...] Ballot: 24-26; ANRI AS GB MGS 4762, herein: Bel. Voorstellen SWK, Advies Ass-Res. Loeboe Sikaping, pp. 26-27. See also: Oki, “Social Change”, 132-137; Coolhaas, *Controleur B.B.*, 227-228.

121 ANRI AS GB MGS 4762, herein: RvI 21-11- and 6-12-1904: Belastingvoostellen SWK, Advies Ass-Res Loeboe Sikaping.

Van Hengel was more reluctant to continue forced cultivation because of the unequal burden it imposed within lineages and among *nagari*, as discussed above. He reported how in 1899 at a new-years reception in Fort de Kock (current day Bukittinggi), a group of *penghulu* expressed awareness of this inequality. They complained that the Minangkabau in the Highlands carried the costs of governance by participating in forced production, while the lowlanders remained virtually untaxed. This provided a breeding ground for growing discontent, they warned.¹²² Van Hengel proposed the introduction of a 2% income tax based on land value for the non-agricultural population, to reallocate part of the burden from coffee producing peasants in the Highlands to people in the Lowlands, raise coffee prices and make all forced production and other labour services eligible for 'buy-off', either in a specific amount of coffee or a sum of money.¹²³ People unable to 'buy-off' were to be employed on government plantations. 'Buying-off', Van Hengel predicted, would automatically become more popular following the gradual conversion of this more lightly applied cultivation system.¹²⁴ Another *controleur*, H. de Vogel, added that head taxes were "blind" to income differences at village level, and reiterated Van Dedem's old idea of imposing land taxes levied per *lineage*, split into a tax on revenue from coffee and *padi* and supplemented with a company tax for non-peasants.¹²⁵

Lulofs opposed all of these ideas, considering them "a semi-continuation of forced cultivation."¹²⁶ He was much in favour of individual head taxes which, he averred, would support the mission of reforming the economy by coercing people into acquiring individual incomes through commerce. "Snatching parts of the yield", as Lulofs interpreted Van Hengel's proposal, would have the opposite effect.¹²⁷ Lulofs and his co-authors agreed to 'indigenous laziness, unproductivity and incapacity', but expected that releasing coffee production would improve commercialization and monetization to furnish payment of head taxes, which in the long term would outbalance the prospect of budget decreases immediately

122 ANRI AS GB MGS 4762, herein: Ass-Res Hengel to Gov SWK, 18-3-1905, pp. 16-17.

123 Heckler, *Voorstellen I*, 42-44. The original letter of Hengel can be found in ANRI AS GB MGS 4762.

124 Ibid., herein: 'Bijlage II. Missive van den Assistent-resident voor de politie te Padang, J. van Hengel, 38-44.

125 Ibid., herein: 'Bijlage III. Brochure van den Controleur H. de Vogel getiteld: Belasting-invoering ter Sumatra's Westkust (met uitzondering van Tapanoeli) ontwerp voor een belastingstelsel met bijlagen, [...]', 45-63: 45-50 (see also W.F.P. Ockerse, 'Koffiecultuur en belasting ter Sumatra's Westkust' in *Bataviaasch Nieuwsblad*, 28 and 30-3-1905).

126 Ibid., 'Bijlage IV: Nota van Lulofs', 72.

127 Ibid., 'Bijlage IV: Nota van Lulofs', 72-73.

after the abolition of forced labour.¹²⁸ And because of the supposed obsession of the Minangkabau with parley, egalitarianism and discussion, Lulofs considered any form of 'buy-off' or a flexible income tax unsuitable for West Sumatra. Land or yield taxes, he believed, would primarily burden women. The Minangkabau, he claimed, were best served by firm, fixed head taxes imposed upon men and coerced by forced labour in case of non-payment.¹²⁹

In Batavia, the ultra-conservative Director of Finances N.J. Struick du Moulin (in office 1905-1906) still regarded the Cultivation System the "bedrock of popular welfare", which was, as it rendered continuous losses, "maintained for the benefit of the people rather than the government." He expected coffee trade to be "doomed" when released, and agreed that "indolent Malays" were unable to independently maintain coffee plantations. In words highly reminiscent of Van den Bosch's remarks, he insisted that forced cultivation services were not to be seen as "tax in labour", but rather as a "coercive tools" to "help a lamentable people towards progress and prosperity, enabling them to fulfil their financial obligations to the state."¹³⁰ Interestingly, around the same time an investigation that compared various planting methods came to the inescapable conclusion that "indigenous methods actually worked best."¹³¹ Experimenting with free cultivation had shown some success¹³², and although Struick du Moulin clung tenaciously to Ballot's misinformed opinions about indigenous labour patterns and a sense of responsibility provided legitimacy of risk-averting continuance of forced production policies, the welfare politics of the 'ethical era' refused to consider the use of any form of coerced labour.¹³³ As summarized by Minister of Colonies Fock (in office 1905-1908), "The times of forced coffee cultivation are simply over."¹³⁴ Moreover, to Governor General Van Heutsz further postponement of introduction of taxes sounded

128 Ibid., 74-75; Lulofs, "Koffiecultuur en belasting", 1648. Heckler, *Voorstellen I*, herein: 'Bijlage VI. Ontwerp belastingordonnantie, samengesteld door de commissie Ris-Heijting-Lulofs', 88-91 and 'Bijlage VIa. Toelichting op de ontwerp belasting-ordonnantie, met Naschrift', 92-105. See also the considerations of 'Controleur for coffee cultivation' L.E. Dom in Ibid.: 'Nota n.a.v. missives 1^e Gov. Sec. 4-11 en 20-12-1905, Controleur koffiecultuur L.E. Dom, Secretaris Dep. Landbouw Gobius 31-12-1905.'

129 Heckler, *Voorstellen I*, herein: 'Bijlage VI: Ontwerp belasting-ordonnantie Commissie Lulofs', 88-91.

130 ANRI AS GB Besl. 1341, herein: DirFin, 14-12-1905 (Also found in Heckler, *Voorstellen II*).

131 ANRI AS GB MGS 4762, herein: MGS 20-12-1905: Res. Padangse Bovenlanden to GovSWK, 12-12-1904. See the underlying correspondence in this bundle among the assistant-resident of Tanah Datar, Controleur Lintau Buo (De Nijs) and the resident of the Padangse Bovenlanden, and the 'Daily Journal' of this Controleur of Lintau Buo attached to his correspondence on the experiments he had to conduct in coffee plantation, only to conclude that the native way of planting was still better.

132 Heckler, *Voorstellen II*, herein: 'DirFin to GG, 14-12-1905', 1904-1906.

133 ANRI AS GB Besl. 1341, herein: MGS 20-5-1906: Besl. 20-6-1906: Missive GovSWK 14-12-1905, DirFin 6-9-1905, and DirLb 11-9-1906.

134 ANRI AS GB MGS 4459, herein: MGS 6-4-1907: MinKol Fock to Koningin, 6-3-190, pp. 4-5.

like “cowardly transferring the burden of this necessary measure on to the shoulders of successors.”¹³⁵ It was time, the new Director of Finances, J.P.C. Hartevelt (1906-1909) added, to “take the bitter pill at once”, and abolish the cultivation system.¹³⁶

An incompatible income tax

The Dutch over-emphasis of male authority over income and property in registration of *pusaka* lands underpinned lineage-oriented taxation, in which *harta pusaka* were presumed to be legal proprietors of the *mamak kepala waris*.¹³⁷ This deliberate misconception enabled the designation of *harta pusaka* as taxable objects, the *mamak kepala waris* as responsible for payment to the entire lineage, and irreverent confiscation of the *harta pusaka* in case of non-payment, which the government increasingly seemed to endorse.¹³⁸ Lulofs, Ballot and other officials warned their superiors of the consequences of their alarming delusion. *Harta pusaka* were designated to be inherited in the female line, and could only be taken away or pawned – temporarily – under very specific rules.¹³⁹ Land dispossession would be not only a huge violation of *adat*, but also an immediate threat to the livelihood of families and the very continuation of their existence as an entity, which was impossible without their land.¹⁴⁰ Ballot argued that confiscating *harta pusaka* in case of non-payment “punished women for the laziness of men.”¹⁴¹ Lulofs theorized that apart from ruining families, it also offered little impetus for men to contribute to *harta pusaka*, because as they lived off their wives’ familial possessions, they would remain unaffected by their lineages’ loss of land and “imperturbably regard how their tax debts would be redeemed from their sisters’ property.”¹⁴² (Thereby he overlooked the fact that all men took part in the lineage system one way or another, and that confiscation of *pusaka* lands would always affect some men, whether

135 ANRI AS GB MGS 4233, herein: MGS 6-12-1904 n4976.

136 ANRI AS GB MGS 4477, herein: MGS 2-2-1908: DirFin to GG 2-1-1908.

137 Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 69-70.

138 As discussed by the Council of the Indies in 1907. NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: RvI 13-3-1906.

139 Pawning did become more common over the nineteenth century, see: Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 58-59, 76.

140 Heckler, *Voorstellen I*, herein: ‘Bijlage VI. Ontwerp belastingordonnantie, samengesteld door de commissie Ris-Heijting-Lulofs’, 88-91 and ‘Bijlage VIa. Toelichting op de ontwerp belasting-ordonnantie, met Naschrift’, 92-105.

141 ANRI AS GB . MGS 4762, herein: Belastingvoorstellen SWK, Advies Ass-Res Loeboe Sikaping, 21-11 en 6-12 1904, p. 32. Ballot later published a book at his own on the topic (*Ontwerp Agrarische Regeling voor Sumatra’s Westkust, Mei 1911*, S.I.: s.n.), in which he argued for the recognition of *pusaka* lands in colonial law, and was dismissed because of his disagreements and severe critique on government policy on the matter. Kahn, *Constituting the Minangkabau*, 187-223.

142 Heckler, *Voorstellen I*, herein: ‘Bijlage VIa. Toelichting’, 94.

or not they were men who could lay claim to those lands.) Governor, E.A. Taylor Weber (in office 1902-1906), advocated taxing the incomes of *sebuah perut* instead of *kaum*, to tax closer to the individual level without violating *pusaka* lands.¹⁴³ He suggested using various indirect taxes such as vehicle, firearm and slaughter taxes to cover the deficits, which had grown from 451,000 to 2,373,000 guilders in 1902-1904, and passed 6 million guilders in 1907.¹⁴⁴

Navigating this bureaucratic minefield, advice and information-overflow, Van Heutsz and Fock had to bridge social responsibility and engineering with keeping balanced budgets and the ambition to reduce coerced labour across the archipelago. They both considered the incomes of *sebuah perut* too small to be taxed efficiently, and Fock was not in favour of the levying of 'additional taxes' which "offered no structural solution as long as the head tax question remained unanswered."¹⁴⁵ Hence they made the fateful decision to settle on an income tax that used *harta pusaka* as tax objects under the lineage's responsibility.¹⁴⁶ The ordinance was hurriedly drafted by Director Hartevelt and imposed a 2% tax over technically all 'incomes gained from *harta pusaka*' (and not *pusaka* lands themselves).¹⁴⁷ This way, it was presented as an income instead of a property tax.¹⁴⁸ Still, *pusaka* lands were indirectly maintained as taxable objects. Men were held accountable for their wives' incomes, and the *mamak kepala waris* were made

143 NA MinKol 1901-1953 OV 666, Vb. 6-8-1909 n40, herein: 'Rapport' GovSWK to GG, 5-3-1909 and RvI 10-4-1909; NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: 'Nota A2: "voorstelling invoering directe belasting SWK": Afschriften GovSWK (E.A. Weber) to G.G., 26-2-1904; ANRI DepFin 348, herein: GG to DirFin, 29-7-1905, DirFin 23-3-1909 and GovSWK to GG, 5-3-1909.

144 NA OV 441 Vb, 6-3-1907 n27, MinKol to RvMin: 'Nota A2', 6-3-190; AS GB MGS 4762, herein MGS 21-6-1905: RvI 7-6-1905: 'Invoering van belasting ter SWK, Ag. 11037/5.'

145 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: 'Nota A2.'

146 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: Vb., MinKol to RvMin., 'conceptordonnanties' and 'Advies A2', 6-3-1907.

147 Stbl. 1908 n93.

148 This was advised by botanist and Director of Agriculture M. Treub (1905-1909), brother of M.W.F. Treub (who had mitigated the introduction of the corporate tax, see chapter 2). M. Treub argued that because the Dutch colonial government had introduced coffee to Sumatra, maintained and organized its cultivation, and had taken care of its sale, the "coffee cultivators" and their lands had merely had an "instrumental role." Hence, he continued, the government had rights not to land, but to the coffee that was produced on this land, and these rights he claimed could be replaced by levying income taxes. See: ANRI AS MGS 4477, herein: MGS 2-2-1908: DirLb to GG, 3-1-1908 and 16-1-1908, DirFin to GG 2-1-1908, AS, 'Nota: Invoering directe geldelijke belasting'; See also Heckler, *Voorstellen II*, herein: 'Bijlage: DirLb to GG, 5-1-1908.'

responsible for payment.¹⁴⁹ *Mamak* were to ensure that men contributed to the lineages' taxable incomes.¹⁵⁰ In theory, non-payment was punishable with confiscation of *harta pusaka* or *pencarian*, but this was strongly discouraged in practice.¹⁵¹

The tax illustrates the colonial obsession with adopting a definition of hierarchy as organized and structured around local omnipotent, male Oriental despots, lords or 'kings', for continuation of indirect rule. Such lords were absent in West Sumatra, so they were created and appointed from the old *adat* elite, and made to move between colonial and ingenious registers of power, in exchange for collectors wages.¹⁵² But in Minangkabau society, as men had some representative political authority but no property rights, the power-relations between women, men and children who lived as members in familial society having specific roles, duties and obligations, simply could not be reproduced in such inflexible terms of colonial indirect rule, rendering the potential of indirectly ruling and taxing male-figures impossible.

For Governor Taylor Weber the tax ordinance was a reason to resign, as he strongly advocated for the inviolability of *harta pusaka*.¹⁵³ In Batavia and The Hague his resignation caused some reluctance to impose the tax, out of fear of unrest. But in light of recent military successes in Aceh and consolidation of Dutch power on Sumatra and elsewhere in Indonesia, the succeeding Governor, F.A. Heckler (in office 1906-1910), expected the Dutch position on Sumatra would be strong enough to deal with the safe introduction of taxes.¹⁵⁴ Though some level of resistance was considered unavoidable, they figured that taking away the "pinching bands" of forced coffee

149 Stbl. 1908 n93; ANRI AS MGS 4477, herein: MGS 2-2-1908: DepFin to GG 2-1-1908, Besl. 17-2-1908. As in other provinces, it was coined 'termed 'tax on company- and other incomes' (*belasting op de bedrijfs- en andere inkomsten*), while in Malay the term *bea pencarian* ("levy" or "payment over income") was used. The term head tax was to be avoided, as in Malay it translated to *uang kepala* which was the term used by the Minangkabau for a specific kind of payment paid by non-Muslims to Muslims, and therefore considered offensive. NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: RvI 13-3-1906. (The term *bea* derives from *beya*, which literally means 'costs.' Moertono, *Dulu, Kedudukan Wajib Pajak itu Terhormat*, 60.)

150 Stbl. 1908 n93 (art. 4); Heckler, *Voorstellen II*, herein: RvI 8-6-1906: 19-24.

151 NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: Vb., MinKol to RvMin., Conc-Ord and 'Adviesnota A2', 6-3-1907.

152 As customary, local chiefs (*tuanku laras* and *penghulu suku*), clergymen, teachers and Indonesian officials were exempted. Estimated revenue for 1908 was assessed at 1,135,000 guilders at a 4% rate, or 550,000 guilders at a 2% rate and 81,000 guilders in the slaughter tax (on horses, buffalo's, cows and pigs, also announced in 1908) together guaranteeing at least 560,000 guilders in collector's wage. AS GB Besluiten 1341, herein: DirLandbouw to GG, 5-1-1906; DirFin to GG, 6-9-1905 and DirFin, 5-2-1906; NA OV 441 Vb. 6-3-1907 no. 27, herein: Vb.

153 ANRI DepFin 348, herein: Nota DirFin', 15-10-1909 and GovSWK to GG, 29-9-1909; Amran, *Pemberontakan Pajak*, 23-25; R. Amran, *Sumatra Barat Plakat Panjang* (Jakarta: Penerbit Sinar Harapan, 1985), 332.

154 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908.

cultivation would help in “making a good impression on the population.”¹⁵⁵ Heckler ordered the calling together of all *laras*, *nagari* and *rodi* chiefs to announce the introduction of the tax and communicate instructions for data collection, assessment and levying practices. He encouraged the use of an “explanative and instructive instead of a consultative tone”, to discourage the chiefs from interpreting these gatherings as open-ended meetings, supposedly leading to unanimous agreement (*mupakat*). Heckler referred to the story of an Assistant-Resident of the district Tanah Datar, who once held such a meeting in Fort van der Capellen (present-day Batusangkar), where “one out of thousands of chiefs” was not present. This chief later claimed that all decisions made at that meeting were invalid to him, as he had not been consulted. This demonstrates how specifically instrumentalized aspects of indigenous society, in this case chief meetings, were wielded much more capably by indigenous chiefs. In trying to employ elements of indigenous society to control it, the state was often outwitted by local powerholders who obviously knew how to use the intricacies of their society much better.

Hence, Heckler moved to a much more coercive strategy, and stressed that the aim was to impose taxation, not discuss it.¹⁵⁶ But in the case of the Minangkabau, such a policy was seriously misguided. The government attempted to determine which conversations were allowed and which not; it expected self-surveillance through indirect rule and compliance with its taxes from a population that experienced its policies as oppressive, deceitful and unwavering in its inaccurate convictions. How could such self-surveillance ever come about, if the instructions of the state to its indirect rulers conflicted with the most fundamental conceptions of social organization and identity? Not only did the Dutch incorrectly appoint *mamak kepala waris* as privately responsible for the *harta pusaka* and accountable for the incomes of their lineages, thereby completely ignoring every aspect of the traditional female inheritance system, they also attempted to curb the consultative nature of Minangkabau family life, which provoked the strongest reactions. In 1908, Heckler cancelled all further tax announcement gatherings, reasoning in imitation of Michielsen that these only provided a platform for such resistance.¹⁵⁷ The *Raad van Indië* advised that the Dutch position was “undoubtedly strong enough to cripple any resistance”, but considered it “shameful to have to make the population of a province, in which we [the Dutch] have been supreme for so long, obey with violence.”¹⁵⁸ This was

155 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908.

156 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908.

157 ANRI AS GB MGS 4477, herein: MGS 2-2-1908: AS nota: ‘Invoering directe geldelijke belasting’; ANRI DepFin 348, herein: DirFin, 7-9-1908: GG to DirFin 19-8-1908.

158 ANRI AS GB Besl. 1341, herein: RvI 13-3-1906. See also: RvI 8-6-1906 in: Heckler, Voorstellen II. The Council of the Indies had already made this argument in March 1906, and claimed that having to oppress resistance after introduction of taxation would be “bad for the government’s prestige” (NA MinKol 1901-1953 OV 441, Vb. 6-3-1907 n27, herein: RvI 13-3-1906.

acknowledged by both Heckler and Fock, who had declared in 1905 that the tax was by no means to be introduced "by using bayonets."¹⁵⁹ A call which was admirable for its optimism but insensible considering the monstrous disregard for indigenous society and rule the Dutch were about to present.

Bayonets after all: the tax rebellion of 1908

Responses to the tax-introduction were fierce. Multiple *penghulu* refused to comply, furious about not being consulted and the imposed vulnerability of *harta pusaka*. The course of events is assiduously reconstructed by Rusli Amran and K. Young. They describe how in Empat Kota, in the district of Old Agam, large public meetings were held by outraged villagers. The 400 *penghulu* of the *nagari* in Empat Kota swore an oath not to pay.¹⁶⁰ One of them, Angku Haji Saidi Mangkuto, claimed that the "*Kumpeni*" only had rights to coffee delivery and infrastructural development, but not to taxation.¹⁶¹ A week after the announcement of income taxes, twenty-four of the leading *penghulu* of Empat Kota had been arrested and taken to Fort de Kock.¹⁶² The *controleur* of Old Agam unsuccessfully attempted to persuade the *mamak kepala waris* in Empat Kota to submit data.¹⁶³ Touring the *nagari* under armed surveillance, he arrested more uncompliant *penghulu*, as the revolt spread across West Sumatra. In Batusangkar, lineage heads refused to provide information on landownership and groups of armed villagers, wearing white robes, believed to offer divine protection against bullets, confronted Dutch troops accompanying the local Assistant-Resident and were slaughtered by *Marechaussee* gunfire.¹⁶⁴ These incidents grew in number. Masses of protesters, under the influence of *ulama* calling for *perang sabil*, united in a consolidated anti-colonial front. In June, in the region of Kamang, villagers under leadership of the local *penghulu* Haji Abdul Manan drove out other *penghulu*, loyal to the Dutch, and threatened to attack those planning on paying their taxes.¹⁶⁵ Dutch troops sent to Kamang clashed with men dressed in white robes.¹⁶⁶ This 'Perang Kamang' (Kamang War) was followed by revolts in Batipuh, Sepuluh Kota and Pariaman (where the insurgency is commemorated as the *Perang Manggopoh*), only suppressed

159 ANRI AS GB MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908, 'Verklaring Fock, Nov. 1905.'

160 Young, *Islamic Peasants and the State*, 63.

161 Ibid.; Amran, *Pemberontakan Pajak*, 129-130.

162 Young, *Islamic Peasants and the State*, 62.

163 Oki, "Social Change", 74; Amran, *Pemberontakan Pajak*, 138.

164 Young, *Islamic Peasants and the State*, 66-67; Oki, "Social Change", 76. The *Marechaussee* or, 'Korps Marechaussee te voet' (literally "marshal corps on foot"), was an army unit established during the Aceh War (see Chapter 6). It was the elite gendarmerie corps of the Dutch colonial army, composed of special troops specialized in counter-insurgency, deployed to sweep up resistance in small patrols

165 Young, *Islamic Peasants and the State*, 67-73.

166 Ibid., 71; Amran, *Pemberontakan Pajak*, 130-131.

around July after reinforcements arrived from Java.¹⁶⁷ The *tuanku laras* of Old Agam, where the revolt had started, paid 7,400 guilders tax which was interpreted as surrender.¹⁶⁸

The 1908 tax-rebellion still occupies an important role in the local collective memory of Dutch colonialism in West Sumatra. It is seen as an indicator of the strength of popular response to Dutch attempts to alter social *adat* roots to effect socio-economical, religious and politically-driven change through tax policy.¹⁶⁹ Contemporary colonial officials considered the rebellion to have been caused by structural neglect of the *Plakkaat Pandjang* and ignoring the *penghulu's* expectation to be consulted.¹⁷⁰ Heckler blamed the protracted lingering and delay in imposing the tax, believing it caused a "climate of restraint" in which family chiefs had become overconfident and arrogant towards Dutch officials.¹⁷¹ He also accused the media, in particular the *Sumatra Bode* (a local newspaper), of causing uproar by criticizing Dutch policy and stirring up the "usual opportunists and troublemakers", on whom Dutch officials typically blamed resistance.¹⁷² The majority of the population, Heckler asserted with assurance, accepted Dutch supremacy. The presence of "recalcitrant elements", he concluded, using an ostentatious Bismarck-quote, only proved that "good politics cannot be conducted without a good army."¹⁷³ To Heckler, a true 'modern imperialist', whenever colonial policy proved unpopular, the only possible and defensible explanation was to blame it on the opportunism of malicious extremists.

Of course, the causes and effects of the revolt were more complex and multifaceted. By including the significance of religious leadership and peasant mentality Young argues that the 1908 rebellion was partly caused by "a crisis of elite displacement." He interprets the outburst as a response of former political-economic elites that were abruptly marginalized by the

167 Young, *Islamic Peasants and the State*, 73-78.

168 *Nieuwsblad van het Noorden*, 21 (1908) no. 152, 30-06-1908, p. 2; Oki, "Social Change", 76. A surprising 36,000 guilders was still collected in Old Agam during the revolt under the threat of violence.

169 R. Amran, *Sumatra Barat: Pemberontakan Pajak 1908* (Jakarta: Gita Karya Geka, 1988), 328-329.

170 Young, *Islamic Peasants and the State*, 63; Oki, "Social Change", 78.

171 ANRI AS MGS 4477, herein: MGS, 11-5-1908: GovSWK to GG, 30-4-1908. At a meeting in Batavia with the Governor General, residents of Tapanuli and members of the *Raad van Indie* in 1924, it was agreed upon that the cause of the revolt was primarily the surprise of the population about the actual introduction of taxes in 1908, after two decades of postponement. See: NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924.

172 *Ibid.*; G.A.N. Scheltema de Heere, "De Belastinginvoering op Sumatra's Westkust", *IG* 44:1 (1923), 122-156. The editor in Chief of the *Sumatra Bode*, Karl Bäumer, was even prosecuted for libel, scorn and slander of Lulofs, and received a fine of 50 guilders by the court in Padang, but acquitted in high appeal in Batavia. See Anonymous, "Het Persdelict", *Het Nieuws van den Dag voor Nederlandsch-Indië*, 21-05-1907, p. 1; 14-06-1907, p. 3; 16-10-1907, p. 2; "Onnodig op Kosten Gejaagd", *Het Nieuws van den Dag voor Nederlandsch-Indië*, 1-11-1907, p. 1-2. See also *De Sumatra post*, 9/160, 13-07-1907, tweede blad p. 3.

173 ANRI AS GB MGS 4477, herein: MGS 11-5-1908: GovSWK to GG, 30-4-1908; NA MinKol MvO 163: F.A. Heckler, *Sumatra's Westkust*, 1910.

abrogation of the Cultivation System. Indeed, by siding with charismatic religious leaders in response to popular discontent aroused by the introduction of monetary taxes, these elites mobilized the population in armed resistance to restore some of their former authority.¹⁷⁴ Islamic reformism had never disappeared after the *Padri* war and was still at odds with the old *adat* and the colonial state. Competing *tarekat* whose popular authority found wide adherence among some Minangkabau through institutionalized religious education, rose and fell under the influence of modern Islamic tenets throughout the nineteenth century.¹⁷⁵

The 1908 rebellion was no isolated event. It resonated with overarching political developments related to colonial taxation across the archipelago. The parallels between Young's and Kartodirdjo's analyses of the rebellions in West Sumatra in 1908 and Banten in 1888 are striking. In both cases religious leaders stepped into the vacuum caused by marginalized or alienated and 'displaced' political elites that, as a consequence of their cooperation in the colonial forced cultivation systems, lost legitimacy in the eyes of the population. What sparked and caused people to join both rebellions seemed to be principle of the introduction of taxes as an alternative to labour rather than the specifics of these taxes, even though the rebels pointed to these as a direct motive for the revolt. In 1919, an *adat*-leader confessed he participated in the anti-tax rebellion of 1908 because he simply "did not understand why the Minangkabau had to pay income and slaughter taxes to the Dutch."¹⁷⁶ Certainly, the tax system's immediate violation of local social institutions cannot be ignored. It added another dimension to the rebellion. Apart from the response of displaced political elites, conjoined with religious fervour, it should also be seen as a collective popular response to decades of purposeful Dutch disregard of *adat* life. The imposition of income taxes in 1908 and the brutal violation of *pusaka* lands was recognized as another leap in this process, and as a deliberate imposition of colonial bureaucracy, replacing older institutions and imposing more direct control that threatened further social reform and diminishment of rights and traditions. These rights, under the cultivation system, had been relatively well conserved.¹⁷⁷ 'Field agents' like Ballot and Lulofs realized that taxation was seen as an expression of colonialism and a threat to the development of local social norms. *Adat* was always subjected to change and transformation, but the continuous explicit threat of foreign interference through these radical, importunate tax reforms engendered the idea that Dutch policy was bound to unsettle *adat* society and crucial aspects of family life and organization. The anti-tax rebellion marked not only the "decline of *adat*-based leader-

174 Young, *Islamic Peasants and the State*, 33, 145, 249.

175 Ibid., 128-129; Oki, "Social Change", 103. In West Sumatra, it was not the *Naqsyabandiyah* but the *Syattariyah* brotherhood that attracted support and fuelled the religious dimensions in the 1908 uprisings.

176 *Warta Hindia*, 30-5-1919 (in: IPO 1919 no. 55), quoted in: Oki, "Social Change", 79.

177 Young, *Islamic Peasants and the State*, 273-281.

ship” and the “rise of prominence of Islamic reformists and modernists together with the emergence of Western educated leadership”¹⁷⁸, it also marked the idea of the decline of *adat* society itself. And it was this last, the decline of *adat* society, that people resisted.



Figure 5.1. Tax collection in West Sumatra.

Cartoon in a Dutch socialist newspaper in response to the tax rebellion in West Sumatra in 1908. The description reads: ‘The bloodbaths in West Sumatra. The Dutch tax collector: “Your purse or your life!”’

Source: *Het Volk, dagblad voor de arbeiderspartij*, 21-06-1908 “prent over de belastingopstand in West Sumatra.”

5.5 AFTER THE STORM: ‘FALSE ELITES’, PRETENCE AND DISTRUST

The rebellion should certainly not be perceived as a sudden, violent break with a peaceful past, but rather as fitting into a long tradition and onset of expedited Minangkabau resilience against foreign influence. Peace returned, and income taxes were collected without much disturbance,

178 Oki, “Social Change”, 80, 103.

but under increasing colonial distrust and an awakening 'Mohammedan fanaticism' in West Sumatra. Coffee production, free since 1908, had in fact barely suffered from the revolt and increased gradually, invalidating the apprehensions of Ballot and Struick.¹⁷⁹ The economy seemed to benefit from free labour as commercialization and monetization in various districts increased, to the benefit of merchant classes in Padang and colonial tax revenue (see graph 5.1).¹⁸⁰

Still, the annual tax collections were characterized by mutual aggravation and delay. Heckler reported how taxes were only paid after being haggled down, or not at all.¹⁸¹ In 1909, concurring with the further encroachment of the colonial state into the smaller corners of Indonesia, the colonial government had unsuccessfully tried to expand the income taxes to the Mentawai islands (about 100 kilometres West of West Sumatra), the only part of the province still untaxed. Government outposts, established on the islands of Sipura and Siberut to facilitate tax collection, were regularly attacked. In 1915, an army commander was murdered, and Resident¹⁸² J.D.L. le Fèvre (in office 1915-1919) proclaimed that the islanders were "unfit" to pay direct taxes.¹⁸³

Meanwhile, in spite of the objections of Ballot (promoted Governor of West Sumatra in 1910), the Agrarian Law had been promulgated for West Sumatra in 1915, facilitating further exploitation of West Sumatra's soil by foreign entrepreneurs and further violation of *pusaka* and *ulayat* lands.¹⁸⁴ In addition, the tax rate was doubled from 2 to 4% to align it with the 1914, archipelago-wide company tax.¹⁸⁵ In response, four infuriated Islamic leaders plotted another revolt, but they were discovered and captured.¹⁸⁶ Dozens of men in the home region of these leaders refused to pay tax and perform or buy off their services. They were punished severely with heavy forced labour and imprisonment.¹⁸⁷ Tax-exemption of (usually wealthy) chiefs and civil servants was especially provocative of discontent among the Minangkabau, as in the old *adat* order they were expected to share and participate within society, rather than exploit and govern from above.¹⁸⁸ The cause of resistance was once again attributed to the purported subversive

179 Huitema, "De Bevolkingskoffiecultuur op Sumatra", 62.

180 KV 1910, 27-30; Oki, "Social Change", 103.

181 NA MinKol MvO 163 (Heckler, 1910).

182 In 1915 the 'province of Sumatra's Westcoast' was downgraded to a Residency following administrative reforms across Sumatra.

183 NA MinKol 1901-1953 OV 1586, Vb. 10-8-1916 n44, herein: Res. SWK to GG, 2-3-1916; Stbl. 1915 n308.

184 Kahn, *Constituting the Minangkabau*, 210; Oki, "Social Change", 113.

185 Stbl. 1914 n131; 1915 n191.

186 Oki, "Social Change", 91.

187 *Warta Hindia* 15-5-1926, no. 45-49.

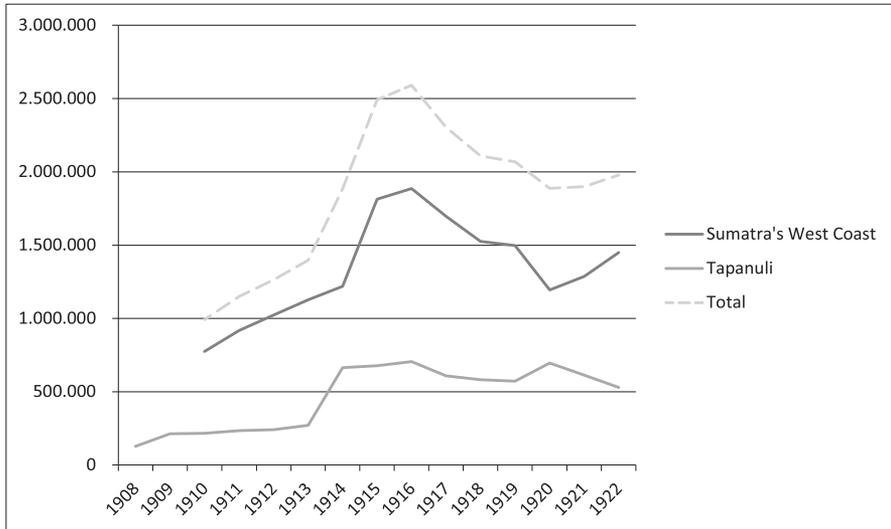
188 Oki, "Social Change", 93; A.J. Hamerster et al., *Rapport van de Commissie van Onderzoek Ingesteld bij het Gouvernementsbesluit van 13 Februari 1927 No.1a Dl.2: De Economische Toestand en de Belastingdruk met Betrekking tot de Inlandsche Bevolking van Sumatra's Westkust* (Weltevreden: Landsdrukkerij, 1928), 47, 117.

nature of the Minangkabau. But an extensive investigation into corvée services in Jambi, Palembang, West Sumatra and Tapanuli demonstrated that the heavy burden imposed by corvée labour had, just as in Java, not been diminished after the introduction of monetary taxes. The putative 'lack of coolies', lead investigators J.H. Lieftrinck and J. van der Marel argued, continued the use of local labour at wages too low to sufficiently increase monetization for tax payment.¹⁸⁹ This had lured officials and local chiefs into demanding corvée rather than levying taxes.¹⁹⁰ Avoidance of performing services was punished vigorously, and across Southern Sumatra the increasingly oppressive corvée regime caused popular outrage leading to revolt.¹⁹¹ The subsequent measures are reminiscent of the policy on Ambon and Java. In order to soothe tensions, reduce its administrative intervention and at the same time bolster its grip over the chiefs' engagement in the new fiscal infrastructure, the government awarded the *nagari* council's greater autonomy to administer taxes by the adoption of the so-called '*nagari* ordinance' of 1915. This also restricted membership of the *nagari* council to the those men the government recognized as 'original *penghulu*', and helped to standardize *nagari* governance.¹⁹² These *penghulu* had to be self-funded through collectors wages, and, as elsewhere, soon acquired the skills and tricks to manipulate people and information, ensuring minimal taxation and maximization of incomes for their own lineages, at the cost of others.¹⁹³ Officials arrived at the same conclusion as their predecessors, that

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- 189 Lieftrinck, *Onderzoek naar de Heffing van Belastingen 1*; J. van der Marel and J.H. Lieftrinck, *Bijlage van het Verslag van het Lid van den Raad van N.-I., J.H. Lieftrinck, over zijn Onderzoek naar de Heffing van Belastingen en de Invordering van Heerendiensten ter Sumatra's Westkust. Nota over den Druk der Heerendiensten 5 vols., vol. 2: Onderzoek naar de Heffing van Belastingen en de Vordering van Heerendiensten in Eenige Deelen der Buitenbezittingen* (Batavia: Landsdrukkerij, 1917). (J.F. Lieftrinck was the brother of F.A. Lieftrinck, Director of Finances in 1908-1918.) C. Th. Van Deventer proposed to import labourers from outside West Sumatra to fulfil in the labour demand, but Director of Interior Administration D. Tollenaar (in office 1910-1916) preferred use of local labour which he hoped would cheaply help increasing employment, monetization and tax payment. Van Deventer, "Het pijnlijke kwartier"; ANRI AS GB TGA 6938, herein: DirBB to GG, 24-11-1914.
- 190 ANRI AS GB TGA 7853, herein: BGS 28-12-1918: RvI 16-11-1918; ANRI AS GB TGA 6938, herein: DirBB to GG, 24-11-1914.
- 191 The Assistant-Resident of Solok, for instance, once arrested and imprisoned two persons who had been 'neglectful' in performing corvée by the armed police, even before they were actually convicted. But in light of recent events, it was advised not to use armed police – even by the police chief – and spare the 'truants.' ANRI AS Besl. 17-1-1920 n37, herein: DepBB, 6-1-1920: Res. SWK to DirBB, 30-5-1918, Afschrift Res. SWK to Ass-Res Solok, 8-10-1917, Ass-Res Solok to Res. SWK, 15-5-1918, 'Hoofd Korps Gewapende Politie' to DirBB and 'Divisiecommandant Gewapende. Politie te Solok', 17-7-1918.
- 192 Oki, "Social Change", 82-83; A. Kahin, *Rebellion to Integration: West Sumatra and the Indonesian Polity, 1926-1998* (Amsterdam: Amsterdam University Press, 1999), 26.
- 193 As argued by Director of Interior Administration Tollenaar (in office 1910-1916): ANRI AS GB TGA 6938, herein: DirBB to GG, 24-11-1914. See also: Oki, "Social Change", 93.

chiefs were too incapable and dishonest to be trusted with tax money.¹⁹⁴ Relocation and transferral of *penghulu* across districts supposedly countered 'corruption' by breaking old ruling patterns, but as a side effect cost the *penghulu* much of their former legitimacy.¹⁹⁵ The perpetual imposition and aggrandization of 'false' ruling elites created a rift between the government's responsibility and the effects of its policies. It was much easier to blame indigenous corruption and misrule for the reprehensible effects of the tax policy, rather than to acknowledge that the indirect ruling system in itself stood in the way of shaping a just and transparent local tax system.

Amount in guilders



Graph 5.1. Income tax revenue from 'Inlanders' in West Sumatra, 1908-1922.¹⁹⁶

194 Liefcrinck's report had (like that of Fokkens twenty years earlier in the case of Java), led to a new series of ordinances in which villages were encouraged to buy-off collectively. Director Tollenaar and the Advisor for Decentralization, H.A. Kindermann, had little reliance in the *pengulu* to collect these taxes uncorrupted: ANRI AS GB TGA 7853, herein: BGS 13-9-1918: 'Zendbrieven, Adviseur Decentralisatie (Kindermann)' to GG, 16/18-2-1918, DirBB to GG, 23-4-1918 and AdvDec to DirBB, 24-5-1918.

195 Oki, "Social Change", 93.

196 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Resume, Voorstellen tot wijziging belastingstelsel Sumatra's Westkust en Tapanoeli: bijlage VI: Bruto aanslag inkomstenbelasting inlanders in Sumatra's Westkust en Tapanoeli, 1908-1922.' The decrease between 1916-1921 is explained by the World War I recession in coffee production.

Mistakes and opportunities

As a result, tax data was unreliable and tax-levying uncontrolled. Relocated *penghulu* enjoyed little autonomy, and dared not tax the incomes of families and people wealthier than themselves, hence smaller incomes bore the brunt of the burden.¹⁹⁷ Lieftrinck and Van der Marel suggested levying land rent in West Sumatra, based on 'impersonal' measurable data, as a more adequate tax.¹⁹⁸ This was discussed in Batavia, in 1924, at a staff meeting with the Residents of West Sumatra and Tapanuli, the *Raad van Indië* and various Directors. The meeting had been called by the Governor General who had grown concerned about the unequal distribution of the tax burden in West Sumatra, and the relatively poor tax-performance of the region in general. The average assessment per person was below 4 guilders annually, while in comparable provinces, such as Palembang, West Borneo and Lampung, it exceeded seven guilders.¹⁹⁹ At the meeting all agreed that a land rent was generally a fairer method of taxation, based on the size of arable land, average rice prices and productivity. However, both Residents did not share in Lieftrinck's optimism for the attainable realization of an adequate measurement and levying system. Surveying *sawah* productivity, the Resident of West Sumatra asserted, would take at least ten years.²⁰⁰ Ultimately the government opted for the middle ground, surveying arable lands to improve levying of the same old income tax.²⁰¹ In the meantime, the Director of Finances, was vaguely instructed to continue estimating incomes, as "efficiently as possible", in order to reach assessments that would "concur with the spirit of the income tax ordonnance."²⁰² Such was the discrepancy between a government that was logical and theoretically sound in its ambitions, but limited in its support for local governors, who had to put theory into practice.

Meanwhile, the idea of introducing land rent had not gone unnoticed in West Sumatra, and was received with little enthusiasm as it promised an even more direct type of taxation. The memory of Dutch tactlessness in their treatment of *adat* society, infringement on land, labour and social organization was still fresh, and combined with increasing social instability and economic 'aggravation' as a consequence of a decade of unequal taxation, provided ample breeding ground in disgruntled Minangkabau society

197 Lieftrinck, *Onderzoek naar de Heffing 1*, 1-5.

198 *Ibid.*, 8, 10-14, 16-17, 25-30; Marel and Lieftrinck, *Onderzoek naar de Heffing van Belastingen, 2: Bijlagen*, 1-2, 5-7, 13-17, 31-32.

199 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924.

200 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924.

201 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924: 1^e Gov. Sec. to RvI 19-3-1924 and Concept Besl. 31-7-1924.

202 NA MinKol 1901-1953 OV 2752, Vb. 9-7-1925 n25, herein: 'Verslag Buitengewone vergadering RvI', 15-3-1924: DirFin to GG, 24-10-1924.

for alternative anti-colonial powers to take root. In 1924, the land rent was extensively discussed at meetings of the PKI (*Partai Komunis Indonesia*; the Indonesian communist party) and among local leaders of *Sarekat Islam*, who denounced the land tax proposal – prompting the Dutch to give up the land rent.²⁰³ The PKI and its anti-colonial rhetoric gathered increasing support²⁰⁴, and in 1926 Dutch colonial policemen detected links between noncompliant taxpayers and the party's influence.²⁰⁵ That year, the PKI attempted to overthrow the Dutch colonial government, starting a nation-wide rebellion in Padang. All over West Sumatra, PKI supporters assaulted village chiefs and colonial officials.²⁰⁶ But the revolt was poorly coordinated and dissolved into chaotic skirmishes before being suppressed within a matter of days by the Dutch army. Communist resistance also broke out in Banten but was quenched as well, and the PKI went underground. In West Sumatra, the uprising symbolized “the culmination of a sustained period of conflict between Minangkabau and the Dutch over the impact of liberal reforms”, dating back to the Domain Declaration of 1874.²⁰⁷ Popular discontent was the only logical outcome, after half a century of land alienation and undermining of *adat* cohesions by the Dutch administration, in which tax policy had a leading role. As with the Javanese and Ambonese, the Minangkabau received little in return for their tax-payments, and experiences of debt, land loss, corruption and exploitation engendered popular frustrations. Access to education was limited to indigenous elites, which high-lighted economic diversification and the breakdown of existing social orders.²⁰⁸ The communist rebellion of 1926-1927 simply brought together all these sentiments, grudges and grievances.²⁰⁹ The fact that so little coordination was required to mobilize such anticolonial mass protest, underlines how unpopular Dutch policy had been the preceding years.²¹⁰ Dutch colonialism had become an easy target for the communist party.

A critical report about the socio-economic impact of taxation in West Sumatra, published in 1927-1928, emphasized the importance of the “modernizing effect” of education among West Sumatra's awakening elite, and argued how reliance on obsolete *adat*-leaders as indirect rulers was long past its expiration date.²¹¹ The report concluded that tax assessments were therefore chaotic, “lucky guesstimates”, in which weak *penghulu*

203 Oki, “Social Change”, 92, 96; Kahn, *Constituting the Minangkabau*, 239; J.J. Mendelaar, “Bestuur en Besturen in de Minangkabau”, *IG* 62 (1940), 529-549: 539-540, 543-544.

204 Kahn, *Constituting the Minangkabau*, 241-243; Oki, “Social Change”, 96-99.

205 Oetoesan Melajoe, 18 and 25-5-1926, no. 36-39 (in: IPO 424. n26, 1926) quoted in Oki, “Social Change”, 94-95.

206 Oki, “Social Change”, 95-96; Kahn, *Constituting the Minangkabau*, 153, 242-245.

207 Kahn, *Constituting the Minangkabau*, 243.

208 Ibid.; Oki, “Social Change”, 103-104.

209 Kahin, *Rebellion to Integration*, 35-36, 46-49.

210 Oki, “Social Change”, 104; Schrieke, *Indonesian Sociological Studies I*, 158-159; Kahin, *Rebellion to Integration*, 33.

211 Hamerster et al., *Rapport*, 2, 122-127.

struggled to maintain order during time-consuming tax-gatherings and then afterwards swindled the assessments.²¹² The government had fitfully monopolized local systems of law and governance to levy and increase taxes, without realizing the promised standards of equality, justice and impersonal administration.²¹³ *Corvée* labour was increasingly bought off, which decreased the overall inequality of the labour burden, but also created such a demand for money that some *mamak*, still responsible for the payment of all their family members, sold their *pusaka* lands illegally.²¹⁴ The report compared the income tax to the British Indian income tax of 1922, that recognized the “undivided Hindu family”, and reiterated the idea of taxing families as a whole to “respect the economic unity of lineages.”²¹⁵ But officials in Batavia and West Sumatra were unwilling to take the risk of profoundly changing the tax regime once again. The 1927 report clearly recognized the drastic socio-economic changes colonial taxation had produced, yet it still echoed trite stereotypes of the ‘egalitarian, free spirit’ of the Minangkabau as an explanation for their unwillingness to pay and their dissatisfaction with Dutch rule.²¹⁶ Such stereotypes were, until the end of colonialism, always favoured as an explanation for the difficulties of taxation over acknowledgement of structural mistakes that necessitated risky corrections. As a result, for every suppressed revolutionary movement, another one took its place.²¹⁷ In the 1920s, coffee trade increased, and tax revenue collected from ‘inlanders’ showed some growth after 1925.²¹⁸ For a moment, all seemed well; using forceful persistence, the Dutch had seemingly consolidated the colonial tax state in West Sumatra. But this was only on the surface. Below that surface, of indirect rule and pretence, the Dutch had created a society in which taxes were resented for numerous reasons. Compliance remained problematic as a result, and after 1925 revenue stabilized despite steady population growth. An increasing number of people paid less taxes, while the average assessment per capita flatlined (see graph 5.2 and table 5.1).

212 Hamerster et al., *Rapport*, 2, 46.

213 *Ibid.*, 34-35.

214 *Ibid.*, 102-104.

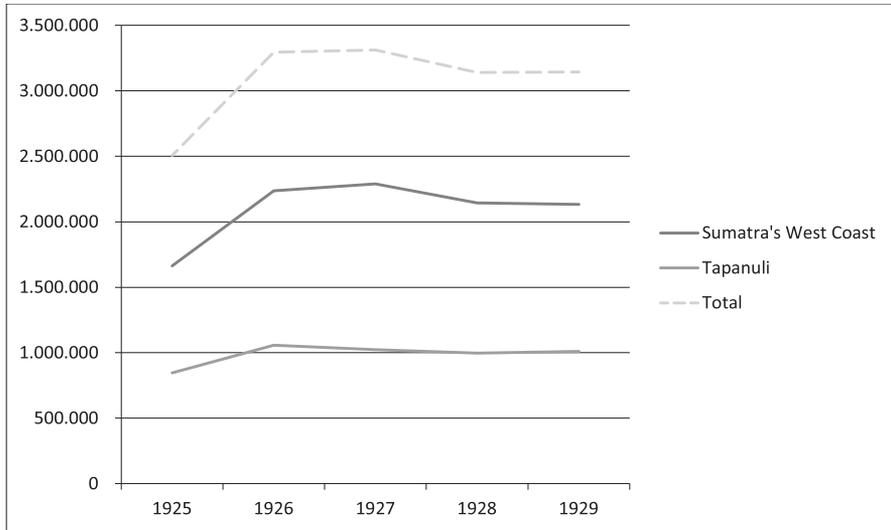
215 *Ibid.*, 46.

216 *Ibid.*, 105 and Hamerster et al., *Rapport 1: Politiek gedeelte, algemene politieke richtlijnen voor de toekomst; het communisme ter Sumatra's Westkust* ((Woltevreeden: Landsdrukkerij, 1927), 33-35 and

217 *Verslag van Bestuur en Staat*, 1930, 11; T. Abdullah, *Schools and Politics: The 'Kaum Muda' Movement in West Sumatra (1927-1933)* (PhD thesis, Cornell University, 1970), 35-60.

218 After Palembang, West Sumatra showed the highest export figures of the colony. At the time, about 90 percent of all labour services were bought off, delivering close to a million guilders, and by 1930 the total tax assessment of ‘inlanders’ stabilized around 2 million guilders.

Amount in guilders

Graph 5.2. Income tax revenue from 'inlanders' in West Sumatra and Tapanuli, 1925-1929.²¹⁹Table 5.1. Tax revenue collected from 'indigenous inlanders' in the income tax in West Sumatra, 1925-1929.²²⁰

Tax year	Sumatra's West Coast			Tapanuli			Total indigenous population
	Tax collected	Number of taxed people	Average assessment per capita	Tax collected	Number of taxed people	Average assessment per capita	
1925	1,661,926.5	352,973	4,71	845,151.19	194,465	4,35	Ca. 1,500,000
1927	2,236,338	363,532	6,15	1,057,535.4	206,485	5,12	
1927	2,288,594.9	375,883	6,08	1,023,473	210,243	4,87	1,594,320
1928	2,143,073.8	381,805	5,61	996,433.85	211,500	4,71	
1929	2,132,632.6	386,606	5,52	1,009.956	215,329	4,69	Ca. 1,800,000

219 *Verslag van Bestuur en Staat*, 1926 (bijlage S, pp. 28-29); 1927 (bijlage R, pp. 40-41); 1928 (bijlage S, pp. 42-43); 1929 (bijlage S, pp. 38-39); 1930 (bijlage R, pp 36-37).

220 *Ibid.*

CONCLUSION

The refusal to exempt from *corvée* the two merchants from Padang in 1900 mentioned at the beginning of this chapter, illustrates the difficulties experienced by the state to grant monetary taxes in West Sumatra, even on request. As in Ambon and Java, *corvée* labour constituted an important part of the tax burden in West Sumatra, until well into the twentieth century.

This chapter has explained how in the case of Minangkabau society, continued dependency on coerced labour related to the male-oriented indirect ruling systems shaped under the cultivation system. The Dutch were obsessed with modernizing and monetizing taxation. This entailed redistributing the tax burden across the empire and among islands, provinces and districts. In West Sumatra, officials attempted to cram the multitude of *adat* variations of the Minangkabau and the economies of Lowlanders into the same tax regime aligned to archipelago-encompassing fiscal obligations. But officials were structurally unable to grasp and control Minangkabau society on its own terms. The Minangkabau were not organized around omnipotent figures of male authority and landownership, but this had little consequences for the system of forced coffee cultivation and *corvée* services as it put to use the collectivized social organization of the *Minangkabau* through an indirect rule system, the principles of which were indifferent to who performed labour or how it was performed. However, the principles of monetary income taxes were not, as monetary income tax expressed the value of labour in money and aimed to redistribute the tax burden. In the case of West Sumatra, this required the adoption of a definition of statecraft and social organization that was not king-centric or structured around a single, male Oriental-despot.

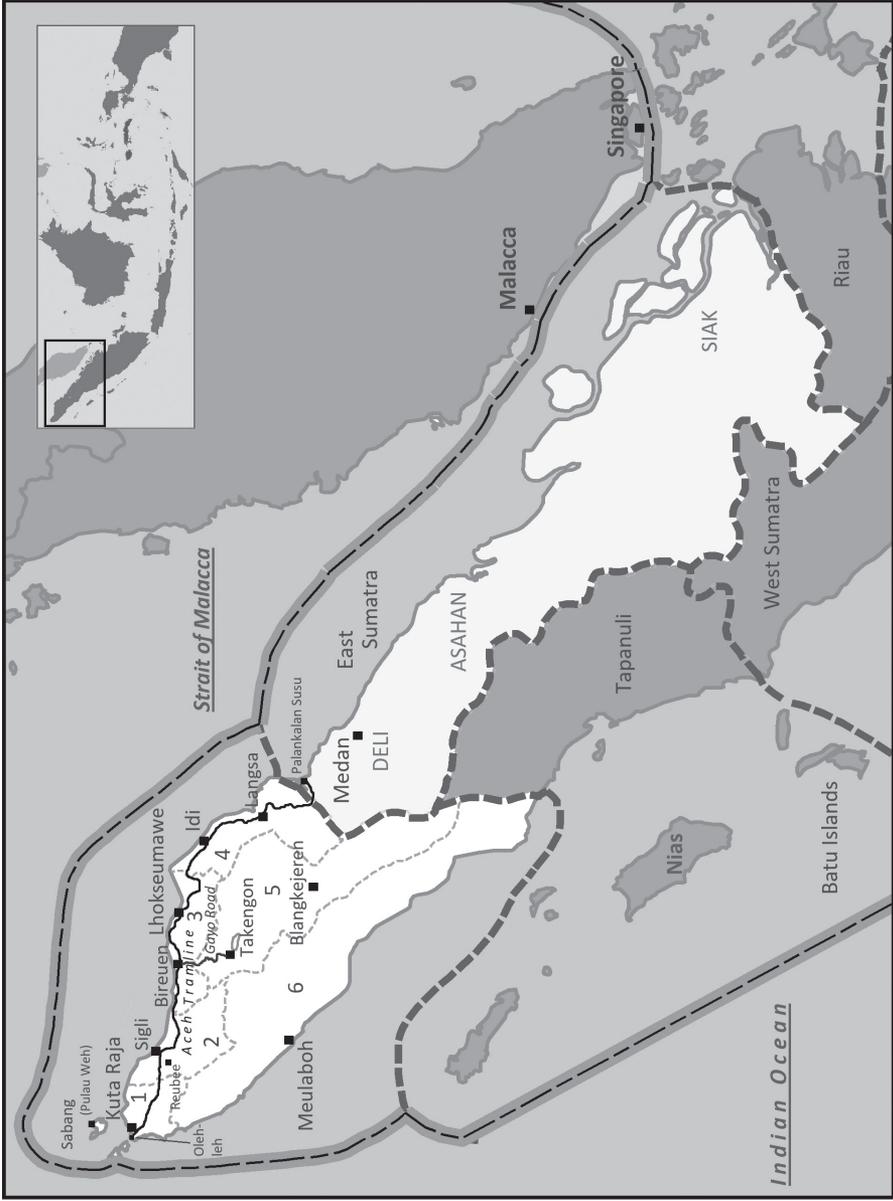
This required a full revision of the monolithic state structures and theories already in place. A deconstruction of the state for the sake of the family necessitated a type of introspection that would have acknowledged that the alternative social models in play in West Sumatra were viable sources for tax-organization. And to European colonizers, that was unthinkable. It was society that had to change, not the state. Stubborn Batavian officials refused to compromise the “bureaucratic spirit of their writing-table theories”²²¹ to the realities of popular resistance. At grassroot level, Dutch policy was experienced as ill-considered, unwieldy, and most of all, dreadfully ignorant of local principles of rule.²²²

‘Colonial spectacles’ could not see beyond models of male, Oriental despots, and local officials could not operate without indirect rule principles, fully assuming male-authority over politics, rule, property and taxation. The Dutch forcefully introduced their monetary taxes, and blamed the inevitable rejection of them by the Minangkabau, on ‘radicalism’, popular

221 As put by Kroessen. Quoted in: Schrieke, “Het Probleem der Bestuursorganisatie”, 78-79.

222 Contrary, in fact, to the ever-valid Government Regulation of 1854.

'ineptitude' and the 'shortcomings' of society. This way, they limited the necessity of taking action, but also structurally denied the fiscal, political and administrative problems underpinning their tax regime. Popular influence on taxation, which had existed during the cultivation system, declined through the imposition of theoretically authoritarian but pragmatically weak indirect rulers. Meanwhile, the tax burden increased, all adding to popular dissatisfaction and social tensions which, logically, culminated in regular rebellion and resistance.



Map 6.1. Aceh and East Sumatra.

Districts (of Aceh):

1. Great Aceh
2. Pidie
3. North Coast of Aceh
4. East coast of Aceh
5. Gayo and Alas
6. Westcoast of Aceh