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

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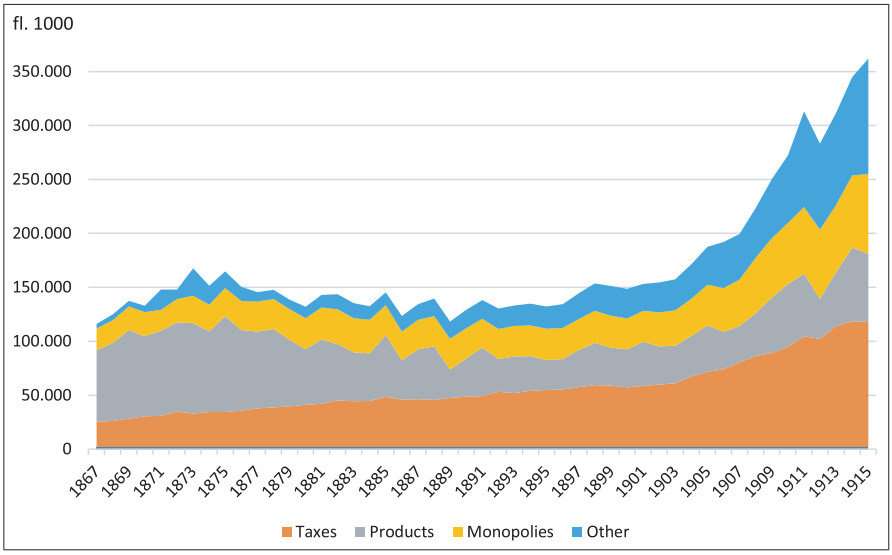
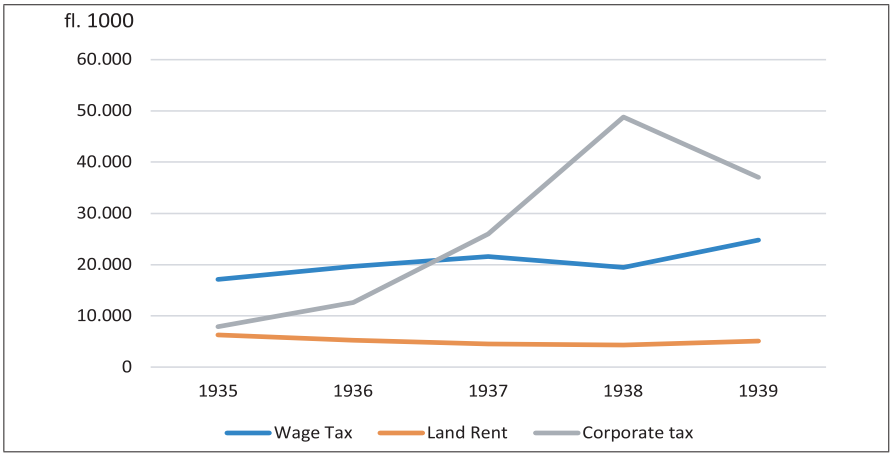
Appendices

Appendix 1. Composition of government revenue in the Dutch East Indies in fl. 1000, 1867-1915. [1]



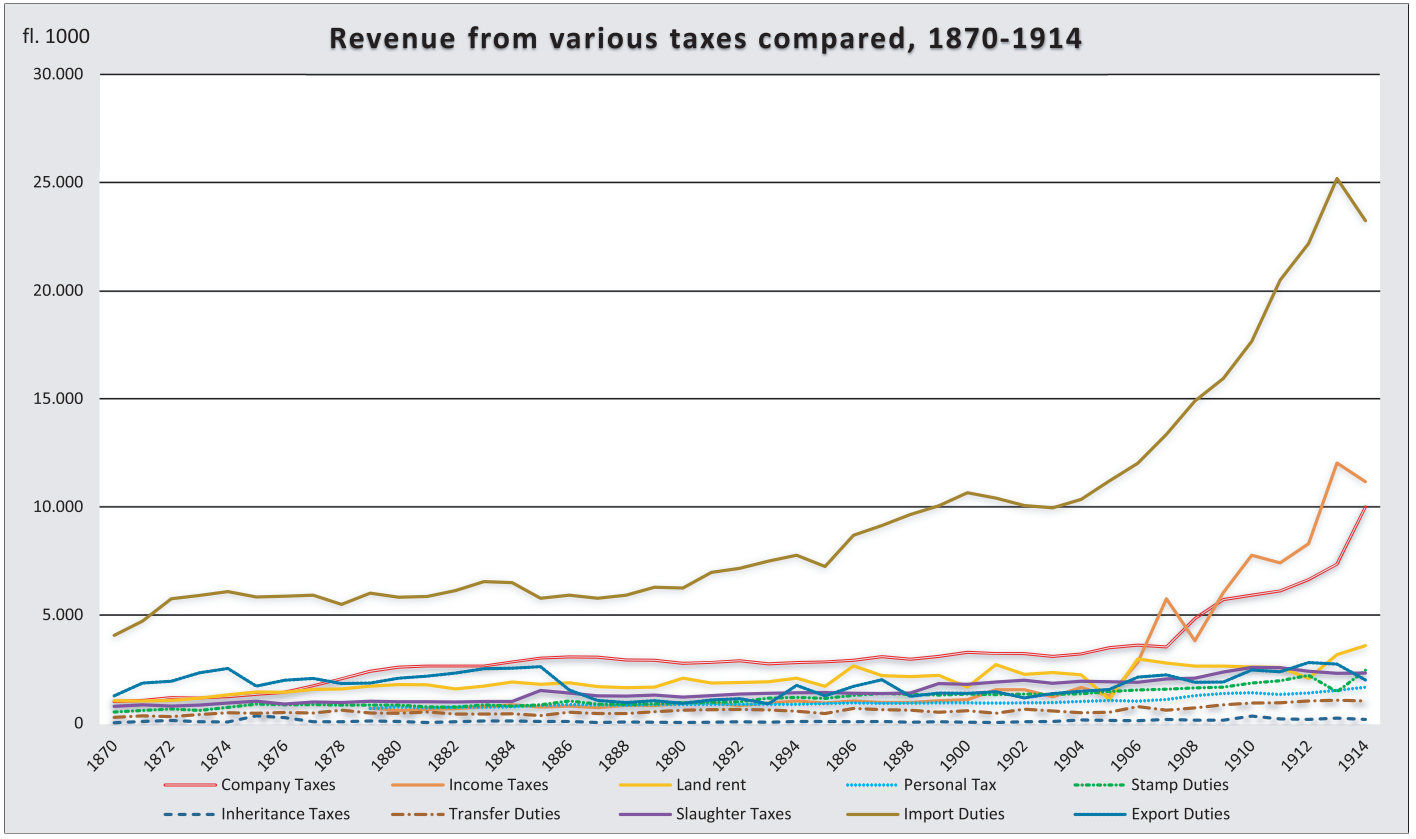
Appendix 2. Revenue from the Wage Tax, Land Rent and Corporate Tax compared, 1935-1939 in fl. 1000, 1867-1915. [2]

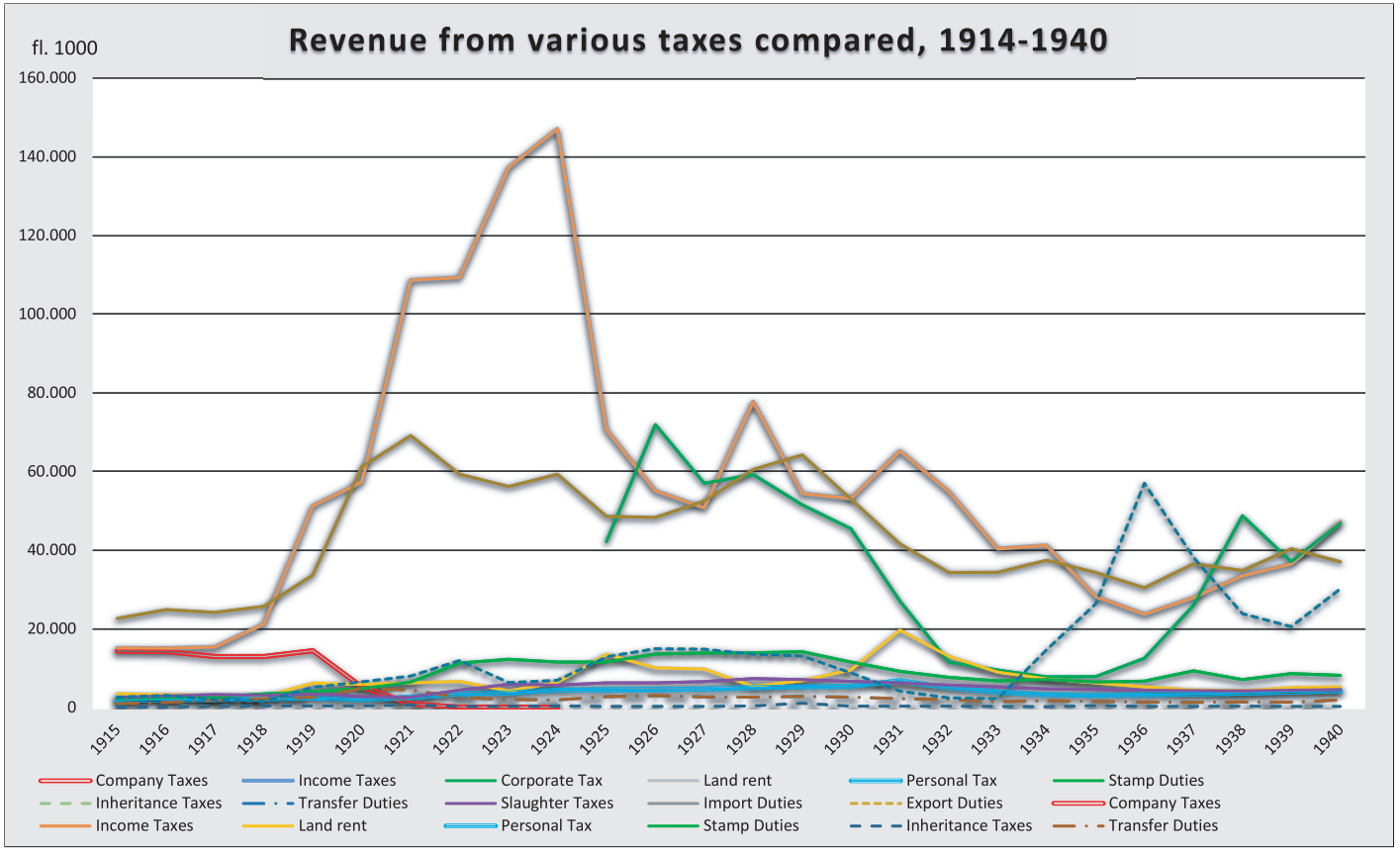


1 Van Zanden (et al.), "Government revenue in the Netherlands East Indies 1848-1940" (Dataset, Amsterdam: IISH, 2003).

2 ibid.

Appendix 3. Revenue from various taxes compared, 1870-1914 and 1914-1940.




Revenue from various taxes compared, 1914-1940
fl. 1000
160.000
140.000
120.000
100.000
80.000
60.000
40.000
20.000
0
1915
1916
1917
1918
1919
1920
1921
1922
1923
1924
1925
1926
1927
1928
1929
1930
1931
1932
1933
1934
1935
1936
1937
1938
1939
1940
Company Taxes
Income Taxes
Corporate Tax
Land rent
Personal Tax
Stamp Duties
Inheritance Taxes
Transfer Duties
Slaughter Taxes
Import Duties
Export Duties
Company Taxes
Income Taxes
Land rent
Personal Tax
Stamp Duties
Inheritance Taxes
Transfer Duties

Appendix 4 Types of direct taxation levied across the 'Outer Islands' around 1915.[3]

Province		*Type of Taxation*	*Ordinance*	*Tax rate*	*Minimum Assessment*	*Number of Taxable Persons*	*Total Assessment (in fl.)*	*Average Assessment (in fl.)*	
Aceh	Directly Governed	Company Tax	1907 n183 1907 n184	1.5-4.5% 2%	0.72 -	11.011 88.426	30.050,61 66.670,04	2.73 0.75	1.43
	Self-governing territories		Stbl. 1907 n184	2%	-	481,287	259,317.33	0.54	
West Sumatra			1908 n93	2%	0.72	1,295,581	1,146575.69	0.885	
Tapanuli			1908 n93	2%	0.72	549,110	271,722,35	0.49	
East Sumatra			1907 n183 1909 n21	1.5-4.5%	0.72	252,409	1,097,983.475	4.35	
	Self-governing territories		Self.-gov. regulation[4]			380,000	282,867.		
Riau	Directly Governed		1907 n183	1.5-4.5%	0.72	22,394	29,604	1.32	
	Self-governing territories	Company Tax Tax for Orang-Laut	Self.-gov. regulation	4% Max. f.5.60	2 4.20	55,444 1,017	46,947.32 1,884	0.845 0.122	0.86
Jambi		Company Tax	Stbl. 1908 n69/ 148	2%	-	208,797	204,115.63	0.97	
Palembang		Company Tax (Palemb. City) Head Tax (outside Palemb. city)	Stbl. 1877 n282 / 1899 n23 Stbl. 1877 n197	2% 2%	1 1	61,340 9,108	64,395.48 6742.10	1.05 0.74	2.22

3 Source: Roest, "Vergelijkend Overzicht van de Buitenbezittingen."
4 Following the guidelines of Stbl. 1904 n183.

Province		*Type of Taxation*	*Ordinance*	*Tax rate*	*Minimum Assessment*	*Number of Taxable Persons*	*Total Assessment (in fl.)*	*Average Assessment (in fl.)*	
Bengkulu		Head Tax	Stbl. 1877 n197 Stbl. 1893 n56	6% 2% (fl. 1-100)	- 1	35.498 178,394	77,944.50 223,868.50	2.19 1.25	1.41
Lampung		Head Tax	Stbl. 1877 n167	2%	2	164.371	263,510.45	1.62	
Biliton		Head Tax	Stbl. 1879 n337	2%	2	37.106	31,314.52	0.845	
West Borneo	Directly Governed	Head Tax Company Tax	Stbl. 1895 n295 Stbl. 1907 n183	2% 1.5-4.5%	1 0.72	47,344 651	29,780.09 2,942.75	0.63 4.52	0.63
	Self-governing territories	Company tax for 'Malays'	Self.-gov. regulation.	5% (on coconut profits) 3-4% (other profits)	2	229,858	281,610.54	1.225	1.09
		Hasil / Company Tax for Dayak		2%	1-2	177,856	161,684.83	0.91	
South and East Borneo	Directly Governed	'Puluhan' (*vertienings-belasting*) Head Tax Company Tax	Stnl. 1878 n300 Stbl. 1878 n301 Stbl. 1907 n183	10% of rice yield 2% 1.5-4.5%	- 1 0.72	 668,843 17,165	302,368.21 398,428.15 98,615.54	 1.05 5,74	1.17
	Self-governing territories	Head Tax	Self.-gov. regulation.[5]	2%	2	115,473.74	128,070	0.90	0.96
	Kutai	Puluhan	Self.-gov. regulation.[6]	10% of rice yield	-	11,027	18,018.65	1.63	

5 Following Stbl. 1878 n301.
6 Following Stbl. 1878 n300.

Province		*Type of Taxation*	*Ordinance*	*Tax rate*	*Minimum Assessment*	*Number of Taxable Persons*	*Total Assessment (in fl.)*	*Average Assessment (in fl.)*	
Menado (Minahasa) Gorontalo Menado	Directly Governed	Head Tax	Stbl. 1897 n13 Stbl. 1889 n96 Stbl. 1907 n183	2% fl. 5 p.p. 1.5-4.5%	6.50 - 0.72	193,328 115,751 4,964	242,457.29 115,215.50 12,197.53	1.26 0.99 2.46	1.185
	Self-governing territories	Income Tax	Self.-gov. regulation.	4%	2.3-5	367,253	561,250.95	1.53	
Ternate	Directly Governed	Head Tax	Stbl. 1894 n16	2% (fl. 1-25)	1	12,000	13,887	1.16	
	Self-governing territories	Company Tax	Self.-gov. regulation	4%	4	145,095	19,142	1.32	
Ambon	Directly Governed	Head Tax	Stbl. 1891 n45/ Stbl. 1912 n100	fl. 1-25 2%	1	135,016	213,675.98	1.58	
	Self-governing territories	Company Tax	Self.-gov. regulation	4%	4	20,636	23,584	1.14	
Bali and Lombok[7]	Directly Governed	Company Tax	Stbl. 1909 n120/ 1907 n183	-	-	164,954	57,903.32	0,35	0.93
			Stbl. 1891 n117/	-	-	13,537	22420.26	1.6	
		Tegal and Garden tax	Stbl. 1891 n160	1.5-4.5%	0.72-1	168,125	142,690.74	0.84	

7 The tax regime on Bali was much more diversified than elsewhere as officials attempted to follow the variety in lands and irrigation systems and techniques as used by the various Balinese kingdoms before colonization.

Province		*Type of Taxation*	*Ordinance*	*Tax rate*	*Minimum Assessment*	*Number of Taxable Persons*	*Total Assessment (in fl.)*	*Average Assessment (in fl.)*
Bali and Lombok		Tigasana[8]	Stbl. 1904 n276	Divided in classes	-	618,180	527,838.45	0.85
		Upeti[9]	Stbl. 1910 n256	"	-	325,077	76,437.11	0.23
		Sawah Tax[10]	Stbl. 1891 n97	"	-	62,746	186,322.23	2.96
		Land rent	Stbl. 1895 n181	"	-	100,437	160,598.96	1.59
	Self-governing territories	Tigasana / Upeti	Stbl. 1910 n256	"	-	273,815	211,368.27	0.77
Timor	Directly Governed	Head Tax	Stbl. 1891 n45 / 1912n186	"	1	30,000	12,510.50	0.42
	Self-governing territories	Company Tax	Self.-gov. regulation	4%	2	936,357	922,604.46	0.99

8 Levied from *sawah*.
9 Levied from *tegal* and gardens; also including *upeti* levied from coconut and coffee plantations.
10 On "artificially irrigated *sawah*."

Appendix 5 Nagari population, corvée labourers and proposed accordant salaries in Ambon, 1903

Nagari	*Number of inhabitants*	*Number of 'kwarto-dienstplichtigen'**	*Proposed Chiefly Salaries in guilders*	
(*See map 3.3*)		** corvée labourers*	*Per month*	*Per year*
Allang Nusaniwe	1528 153	232 39	100	1200
Amahusu	482	101	50	600
Asilulu	1082	215	75	900
Batu Merah	307	35	50	600
Cesih[?]	701	-	50	600
Ema	657	80	50	600
Hakurila	87	8	50	600
Halong	83	12	50	600
Hatalae	863	44	50	600
Hative Besar Tawiri	683 281	90 54	75	900
Hative Kecil	75	14	50	600
Hatu	414	69	50	600
Hila	780	144	50	600
Hitu Lama	1166	198	75	900
Hitu Mesing	444	48	50	600
Hutumuri	1270	164	75	900
Kaitetu	238	42	50	600
Kilang	589	62	50	600
Laha	330	60	50	600
Larike	672	48	50	600
Latuhalat Seilale (Mardika)	943 147	208 15	75	900
Leahari	121	11	50	600
Liang	1440	4	75	900
Liliboi	710	120	50	600
Limah[?]	741	125	50	600
Mamala	823	181	50	600
Morela	829	48	50	600
Naku	256	20	50	600
Paso	213	30	50	600
Rumah Tiga	68	12	50	600
Rutong	394	8	50	600
Seith	x	138	50	600

Nagari	*Number of inhabitants*	*Number of 'kwarto-dienstplichtigen'**		*Proposed Chiefly Salaries in guilders*	
Soya Diatas	181	27		50	600
Soya Dibawah *Mardika*	59 2	13 2	}	50	600
Suli	885	122		50	600
Tengah-Tengah	789	98		50	600
Tial Salam	467	88		50	600
Tial Serani	78	10		50	600
Tulehu	1824	425		75	900
Urimesing	144	16		50	600
Uring [?]	593	91		50	600
Waai	780	128		50	600
Wakal	394	4		50	600
Wakasihu	705	122		50	600
Total	26471	3825		2425	29100

Source: ANRI AS MGS 4263, herein: MGS, 22-6-1903: 'Nota, betr. request der regenten van Ambon gehoudende verzoek bij bewijze van tractement een geldeijke tegemoetkoming te verlenen, Controleur J. van Lier.'

Appendix 6 List of Officials

Ministers of Colonies, 1834-1942

A. Brocx (a.i.)	1834	–	1834
J. van den Bosch	1834	–	1840
J.C. Baud	1840	–	1848
J.C. Rijk (ad interim)	1848	–	1848
G.L. Baud	1848	–	1849
E.B. van den Bosch	1849	–	1849
C.F. Pahud	1849	–	1855
mr. P. Mijer	1856	–	1858
J.J. Rochussen	1858	–	1860
J.S. Lotsij (ad interim)	1861	–	1861
J.P. Cornets de Groot van Kraaijenburg	1861	–	1861
J. Loudon	1861	–	1862
G.H. Uhlenbeck	1862	–	1863
G.H. Betz (ad interim)	1863	–	1863
I.D. Fransen van de Putte	1863	–	1866
P. Mijer	1866	–	1866
N. van Taack Trakranen	1866	–	1867
J.J. Hasselman	1867	–	1868
E. de Waal	1868	–	1870
L.G. Brocx (ad interim)	1870	–	1871
P.P. van Bosse	1871	–	1872
I.D. Fransen van de Putte	1872	–	1874
W. baron van Goltstein van Oldenaller	1874	–	1876
F. Alting Mees	1876	–	1877
P.P. van Bosse	1877	–	1879
H.O. Wichers (ad interim)	1879	–	1879
O. van Rees	1879	–	1879
W. baron van Goltstein van Oldenaller	1879	–	1882
W.M. de Brauw	1882	–	1883
W.F. van Erp Taalman Kip (ad interim)	1883	–	1883
F.G. van Bloemen Waanders	1883	–	1883
A.W.P. Weitzel (ad interim)	1883	–	1884
J.P. Sprenger van Eijk	1884	–	1888
L.W.C. Keuchenius	1888	–	1890
A. baron Mackay	1890	–	1891
W.K. baron van Dedem	1891	–	1894
J.H. Bergsma	1894	–	1897
J.Th. Cremer	1897	–	1901
T.A.J. van Asch van Wijck	1901	–	1902
J.W. Bergansius (ad interim)	1902	–	1902
A.W.F. Idenburg	1902	–	1905
D. Fock	1905	–	1908
T. Heemskerk (a.i.)	1908	–	1908
A.W.F. Idenburg	1908	–	1909
J.H. de Waal Malefijt	1909	–	1913
T.B. Pleyte	1913	–	1915
J.J. Rambonnet	1915	–	1916
T.B. Pleyte	1916	–	1918
A.W.F. Idenburg	1918	–	1919
C. Ruijs de Beerenbrouck (a.i.)	1918	–	1919
S. de Graaff	1919	–	1925
H. Colijn (a.i.)	1919	–	1919
C. Welter	1925	–	1926
J.C. Koningsberger	1926	–	1929
S. de Graaff	1929	–	1933
H. Colijn	1933	–	1937
C. Welter	1937	–	1939
C. van den Bussche	1939	–	1939
C. Welter	1939	–	1941
P.S. Gerbrandy	1941	–	1942

Governor Generals of the Dutch East Indies, 1808-1942

H.W. Daendels	1808	–	1811
J.W. Janssens	1811	–	1811
G. Elliot, *Lord* Minto	1811	–	1811
T.S. Raffles	1811	–	1816
J. Fendall	1816	–	1816
G.A.G.P. baron van der Capellen	1819	–	1826
H.M. de Kock	1826	–	1830
J. van den Bosch	1830	–	1833
J.C. Baud	1834	–	1836
D.J. de Eerens	1836	–	1840
C.S.W. graaf van Hogendorp	1840	–	1841
P. Merkus	1840	–	1844
J.C. Reijnst	1844	–	1845
J.J. Rochussen	1845	–	1851
A.J. Duymaer van Twist	1851	–	1856
C.F. Pahud	1856	–	1861
A. Prins	1861	–	1861
L.A.J.W. baron Sloet van de Beele	1861	–	1866
A. Prins	1866	–	1866
P. Mijer	1866	–	1871
J. Loudon	1872	–	1875
J.W. van Lansberge	1875	–	1881
F. 's Jacob	1881	–	1884
O. van Rees	1884	–	1888
C. Pijnacker Hordijk	1888	–	1893
C.H.A. van der Wijck	1893	–	1899
W. Rooseboom	1899	–	1904
J.B. van Heutz	1904	–	1909
A.W.F. Idenburg	1909	–	1916
J.P. van Limburg Stirum	1916	–	1921
D. Fock	1921	–	1926
A. C. D. de Graeff	1926	–	1931
B.C. de Jonge	1931	–	1936
A. Tjarda van Starkenborgh Stachouwer	1936	–	1942

Directors of the Department of Finances, 1866-1942

A. Rutering	1866	–	1872
H.J. Bool	1872	–	1874
J.P. Sprenger van Eijk	1874	–	1877
L.J.J. Michielsen	1877	–	1883
H.A. de Groot	1883	–	1884
L.W.G. de Roo	1884	–	1887
E.A. Rovers	1887	–	1893
J.A. van Dorsser	1893	–	1894
Ch.R. Bakhuizen van den Brink	1894	–	1900
H.J.M. Baumann	1900	–	1905
N.J. Struick du Moulin	1905	–	1906
J.P.C. Hartevelt	1906	–	1909
F.A. Liefrinck	1909	–	1918
D. Talma	1918	–	1920
C.W. Bodenhausen	1921	–	1926
C. van den Bussche	1926	–	1932
B.J. de Leeuw	1932	–	1935
G.F. Bruyn Kops	1935	–	1938
L. Götzen	1938	–	1942

Directors of the Department of Interior Administration

M.H.J. Kollmann	1866	–	1867
F.G. Bloemen Waanders	1867	–	1869
H.D. Levyssohn Norman	1869	–	1873
A. Fitz Verploegh	1873	–	1875
C. Bosscher	1875	–	1876
G.Th.H. Henny	1876	–	1882
D. Ples	1882	–	1884
P.F. Wegener	1884	–	1885
J.M. van Vleuten	1885	–	1889
H. Kuneman	1889	–	1892
A.C. Uljee	1892	–	1894
G.A. Scherer	1894	–	1895
P.C. Arends	1895	–	1903
D.F.W. van Rees	1903	–	1906
S. de Graaff	1906	–	1910
D. Tollenaar	1910	–	1916
H. Carpentier Alting	1916	–	1919
F.L. Broekveldt	1919	–	1920
L. J. Schippers	1920	–	1924
W.P. Hillen	1924	–	1925
A. H. Maas Geesteranus	1925	–	1929
A. Mühlenfeld	1929	–	1933
P.C.A. van Lith	1933	–	1936
F. A. E. Drossaers	1936	–	1942

Advisors / Heads of the Division 'Administrative affairs of the Outer Territories' (Bestuurszaken der Buitengewesten)

H. Colijn	1905	–	1909
W. Frijling	1909	–	1913
C. Lulofs	1913	–	1914
W. Frijling	1914	–	1916
W. Frijling	1916	–	1917
C. Lulofs	1917	–	1918
A.J. Knaap	1918	–	1921
Ch.F. Staargaard	1921	–	1922
A.J. Knaap	1922	–	1925
Ch.F. Staargaard	1925	–	1928
A. J. Hamerster	1928	–	1930
P.C.A. van Lith	1930	–	1933
-	1933	–	1935
Ch.H. ter Laag	1935	–	1936
W. Hoven	1936	–	1938

Advisors for 'indigenous affairs'

C. Snouck Hurgronje	1899	–	1907
G.A.J. Hazeu	1907	–	1913
D.A. Rinkes	1913	–	1916
G.A.J. Hazeu	1916	–	1920
R. A. Kern	1920	–	1926
E. Gobée	1926	–	1937
G.F. Pijper	1937	–	1942

Glossary

Abdi	'Serves'; people who performed personal services to their chiefs and Sultans without anything in return
Adat	Complex of customary law and practices, social, behavioral guidelines and etiquettes
Adat labuan	Docking tax in Aceh
Adat tanah	Land(holding) rights
Admodiatie	Practice of negotiating the land rent in Java, between the colonial state and village chiefs and between chiefs and the population
Afdeling	District, usually governed by a *controleur*
Afkoop	Buy off (of labour services)
Algemene Secretarie	General Secretariat
Alifuru	Collective term used historically for non-monotheist (animist) Indonesian peoples in the interiors of eastern Indonesian islands, nowadays referring to the indigenous peoples of interior Seram
Alune	Overarching tribal group inhabiting the north-western part of West Seram
Aman	Constituting part of an *uli* (see below)
Amil	In Banten: religious village officials managing matters of marriage and divorce, and increasingly taxation
Angguran	*Desa* services performance by permanently appointed (usually wealthy) villagers who in return were (partially) exempted from other corvée duties
Assistant-Resident	Dutch colonial official, governor of an 'Assistant-Residency' or sub-province below the level of Residency
Baileo	Central, custom or 'village house' in the Moluccas used for meetings of the *saniri* (see below)
Baku (or *kepala rumah*)	House or family chief in Banten
Balai	*Adat* council of a *nagari* in West Sumatra consisting of the accumulated *penghulu* (chiefs)
Batig slot	Profit shares of the Cultivation System flowing to the Netherlands

Bekel	Village official in Java, assigned by the colonial state to organize corvée and *desa* services and collect taxes
Belasting- en Accountants Dienst	(Colonial) Tax and Accountancy Service
Belasting op de bedrijfs- en andere inkomsten	'Tax on company- and other incomes'; income tax
Binnenlands Bestuur; 'BB'	Interior Administration; European civil service in colonial Indonesia
Blablag	*Desa* service for maintenance of *desa* roads, dams and bridges
Blandong	Forestry service; the obligation of peasants in Java to collect firewood for chiefs and lords
Buah gadang	(Sub-)lineages in Minangkabau context
Budi Utomo	'Prime Philosophy' Name of the first Indonesian nationalist political movement founded in 1908
Buitengewesten	'Outer Territories', islands and regions outside of Java and Madura
Bujang	Landless dependents in a Javanese peasant household
Bupati	Title for a high official or Regent; Javanese district (Regency) ruler
Cacah	Household in Java, consisting of a family chief and of extended family and dependents, also used as unit for taxable objects
Cakalele	Traditional dance in the Moluccas
Cidako	Loin cloth worn in the Moluccas, especially on Seram
Controleur	'Overseer'; fundamental Dutch colonial official, below the rank of assistant-resident
Corvée (labour)	Encompassing term for public coerced labour performed by the indigenous population of Indonesia in service of the colonial government
Cultuurprocenten	Cultivation percentages; profit shares from the Cultivation System paid out to officials
Cultuurstelsel	Cultivation System
Darat	The traditional heartlands of the Minangkabau realm in West Sumatra, distinct from the *rantau* (see below)
Dati	Social group on Ambon that held shared usufruct rights to cooperatively exploit specific lands; transformed into labour groups under VOC rule
Dayah	Islamic boarding schools in Aceh

Demang	Title of a Javanese middle-ranking provincial official or district head, usually with special tax-collecting responsibilities, residing at court of a higher noble
Desa	Village, usually including the surrounding rice fields, gardens and lands
Duiten / Duit[s]	Copper coins
Dusun	*Sagu* garden (see below) in the Moluccas
Erfpacht	Ground rent or lease, or perpetual lease allowing the holder the perpetual right to the enjoyment of a property on condition of proper care, payment of tax and rent
Extrawinstbelasting	'Extra profit tax'
Gamel	*Desa* service to collect firewood and water for *desa* chiefs and officials
Ganggam bantuek	Use rights to *harta pusaka* (see below)
Gemeenteraad	Municipal council, established in the Dutch East Indies from 1903 onward
Geschenk gaji	Salary gifts awarded to chiefs by the VOC on Ambon
Geucik (or *keucik*)	Acehnese village chief
Golongan	Specific working group for labour services in Java
Gondol	Tax or corvée liability
Gouvernementsgebied	'Government territory'; territory directly governed by the colonial state, as opposite of the 'self-governing territories' (see below)
Gugur gungung	Labour service to perform emergency aid and repairs after, for instance, a natural disaster
Gundal	*Desa* service to accompany and assist *desa* chiefs and officials on (inspection) tours
Gugur gunung	Services levied by the *Sunan* of Java for emergency repairs to infrastructure after natural disasters (vulcanic eruptions, landslides, etc.)
Haji	Title awarded to someone who has been on pilgrimage to Mecca (*haj*)
Hak	Right
Hak balé	Laws applying to marital affairs in Aceh
Hak milik	Right of ownership
Hak praké	Laws applying to inheritance affairs in Aceh
Hak ulayat	The usufruct rights of *nagari* over uncultivated wastelands within the *nagari* (in this thesis in West Sumatra)
Harta pencarian	Uninheritable lands reclaimed and owned by Minangkabau land until death

Harta pusaka	Shared, communally used lands inherited in female line in West Sumatra
Heerendiensten	See corvée labour
Heerendienstleggers	Corvée registers
Heerendienstwegen	Corvée roads; roads constructed using government corvée services, sometimes also refered to as '*Grote post- en binnenwegen*'
Hilir	Hills or inland, mountainous regions, as opposite of *pesisir*
Hongitochten	*Hongi* expeditions; annual expeditions in the Moluccas in the 17th century in which the VOC Governor commanded a fleet of hundreds of indigenous rowing boats (*kora-kora*) from Ambon to raid surrounding islands, burning down all 'illegal' clove trees
hoofdengeld	Head tax
Hormat	Respect, honour, used to prescribe cultural and lingual behaviour in Java
Indigenous inlander	Indonesian person living in his place of origin (for instance, an Ambonese on Ambon), as opposed to 'non-indigenous *inlander*' (an ambonese living in Java)
Indisch	Indo-European
Indische Partij	Political nationalist movement in the Dutch East Indies founded in 1912 and prohibited in 1913
Indische Tariefwet	Tariff Law of 1872 that ended the differential rights that had prohibited free entrepreneurship and trade in the colony
Indung pekerangan (or *kuli karangkopek*)	Term used in Central Java to indicate those people who had half or minor use rights to rice fields and therefor were not fully liable to perform services and pay taxes
Inheems	Indigenous or native to a given region
Inlander	'Indigenous person'; Dutch colonial term used for the (sociolegal) category of Indonesian people
Inlands Bestuur	Indigenous [Interior] Administration
Inlandse burgers	'Indigenous citizens'; specific legal category of indigenous people, *mardijkers* and *mestizos* across Indonesia (in particular Ambon and North Sulawesi) who enjoyed specific rights and privileges
Intiran	Services levied by the *Sunan* of Java for construction, repair and maintenance of infrastructure and major irrigation works

Ipan	Genealogical social units in Seram
Isi adat	Village taxes in West Sumatra
Jago	Strongman; men in Java who had supposed spiritual power and who had much local influence and charisma, and often had an important role in village politics.
Jagul	Replacement corvée labourers in Java; people who took over the corvée duties of other peasants who 'bought-off' their services
Jaksa	Indigenous public prosecutor in Java
Jawi	Malay in Arabic script
Kakean	Secret, religious masculine society or 'brotherhood' on West Seram that coordinated various aspects of political and social life, such as headhunting
Kampung	Settlement, village; usually used in context of an urban environment, and sometimes referring to a specific ethnic community (*'Kampung Cina'*; Chinese *kampung*)
Kapitan	'Captain'; headman or chief of usually urban Chinese, Arab or Malayan communities throughout the Dutch East Indies
Kaum	Familial lineage in West Sumatra
Kemajuan	Progress
Kepala	Chief
Kepala dati	*Dati* chief (on Ambon)
Kepala nagari	*Nagari* chief; village head
Kepala soa	*Soa* chief (on Ambon; see below)
Keraton	Royal palace of a Javanese ruler
Kerja rodi	Working groups and services for forced coffee cultivation in West Sumatra
Kerja trop	Forced clove cultivation services on Ambon
Knevelarijen	Punishments, extortions, 'maltreatments' and abuses of indigenous people, used mostly in context of Java during the Cultivation System
Koelie Ordonnantie	Coolie Ordinance; law of 1880 that drastically expanded the possibilities of plantation owners to hire, maltreat and exploit coolie labourers
Kohieren	Tax registers
Kongsi	Chinese networks of partnering or incorporated businesses and social organizations
Koninklijke Pakketvaart-Maatschappij	Royal Packet Company; Dutch colonial shipping company in 1888-1966

Kuli gundul	Term used in Central Java to indicate those people who did not possess their own house and lived on the plot of another peasant, but who were nonetheless in possession of some land rights
Kuli kenceng	Term used in Central Java to indicate those people who had full use rights to rice fields and therefor were fully liable to perform services and pay taxes
Kunduran	Communal labour, specific form of labour service to assist *desa* chiefs in maintenance of their households
Kuwu	Title for a village official or chief in Java
Kwarto	Coerced labour service sin service of chiefs on Ambon
Kwitantie	Receipt (of an assessment bill)
Kyai	Honorific title for senior (noble) men of exceptional Islamic knowledge; in colonial context used for religious teachers trained in Mecca and leaders of *pesantren* (see below)
Ladang	Dry rice field
Landraad	Regional court
Landschapskas	Local treasury, of a local colonial district or Residency
Landskas	National Colonial treasury
Lange Verklaring	'Long declaration'; specific model contract used to redefine and strengthen the relations between indigenous rulers and the colonial government
Laras	Sub-district in West Sumatra; in precolonial times: *nagari* federation
Luma inai	'Mother houses', lineage or clan in Seramese interior *nagari*
Lungguh	Services, or the right to levy services in Java
Lurah	Title for village chiefs in Java
Mamak kepala waris	Familial chief in West Sumatra that held the responsibility to guard the shared *pusaka* lands
Mancaneagara	Outer regions of the sphere of influence of the *Sunan* in Java, governed by semi-autonomous *bupati*
Mandala	Political structure of inner kingdom-relations among different rulers
Mantelgeld	Clothing allowance for *nagari* chiefs on Ambon
Mardijkers (*mardika*)	Specific ethnic group consisting of descendants of formerly enslaved people in the Dutch East Indies

Marechaussee (Korps Marechaussee te voet)	Colonial army unit composed of special troops specialized in counter-insurgency in Aceh and later on other places in the archipelago
Marinyo	Assistants to the *kepala soa* on Ambon (see above)
Mata rumah (or *rumah tau*)	Exogamous patrilineal family clans on Ambon, constituting the *soa* (see below)
Mauweng	Specific chiefs or priests on Seram
Menumpang	'helpers', sharecroppers participating in a *sikep* household (see below)
Merantau	In West Sumatra: 'to go beyond the *darat*', i.e. to leave the traditional heartlands of the Minangkabau realm into the wider world to accumulate wealth and experience; see also *rantau*
Mukim	Community of various *kampung* organized around a single mosque in Aceh
Mupakat	Consensus or agreement, supposedly reached in inter-*nagari* meetings in West Sumatra
Nagara agung	Core domain or crown regions of the *Sunan* in Java
Nagari	Village or village state
Nederlandsche Handel-Maatschappij (NHM)	Netherlands Trading Society; Dutch trading company established in 1824 that held exclusive rights to trade, shipping and agriculture
Negorijman	'Nagari man'; indigenous person of local descent living in a *nagari* and taking part in traditional social life on Ambon
Njora	Wives of chiefs on Ambon
Onderhoorigheden	'Dependencies'
Ontvoogding	The colonial idea of 'emancipation' and education of indigenous populations
Opcenten	Surtax(es); increment tax levied by Dutch municipalities or colonial local governments
Orangkaya	Title in use across the archipelago for specific chiefs
Orangkaya	1. 'Rich person', title used across the archipelago for various officials 2. In Aceh: wealthy merchants forming a powerful political class
Overwinstbelasting	'Excess profit tax'
Pachtenstelsel	Revenue farming system
Pacumpleng	'Door tax'; Javanese house tax
Padi	Paddy; rice when harvested but uncooked

Padri	Muslim clerics from West Sumatra returning from their Haj who aimed to impose strict enforcement of Islamic law by overthrowing the old *adat* order
Pajak (*Pajeg*)	Tax
Pajak badan	'Body tax'; head tax
Pajak bumi	Land rent
Pajak pencarian	Income tax
Pancen	Personal services performed by people for the aristocracy in Java
Pangeran	'Prince', Javanese title for male offspring of a ruler
Pangkai	The rights to found and exploit pepper gardens in Aceh
Panglima	High noble officials, usually commander of the army of a king or sultan
Pangreh Praja	'Rulers of the realm'; Javanese term for the Indigenous [Interior] Administration (see above)
Passangrahan	Government travellers lodge
Pasar	Market
Patalima	One of the two coinciding ancestral origination groups in Seram
Patasiwa	The other coinciding ancestral origination group in Seram
Patasiwa Hitam	'Black *patasiwa*'; part of the ancestral origination group in Seram that wore black tattoos and engaged in headhunting
Patasiwa Putih	'White *patasiwa*'; part of the ancestral origination group in Seram that did not wear tattoos or engaged in headhunting
Patentrecht	Patent Law; Dutch tax, originally a contribution to gain a license to trade or exercise a specific profession, in colonial context translated as a 2% income tax
Patih	'Prime minister' or chief deputy of a Bupati
Patrol spor	Services to guard railway crossings
Patuh	Apanage holders (or holding) of the *Sunan* in Java
Pax Neerlandica	Term used for the full imposition of Dutch authority and civil governance in the Indonesian Archipelago
Pela	Village networks or alliances of socioeconomic partnership in the Central Moluccas

Penghulu	1. In Java: Islamic head officials who played an important role in Islamic courts, absorbed into the colonial Indigenous Interior Administration 2. In West Sumatra: family chiefs (of a *buah gadang* or *kaum*)
Perang	War
Pesantren	Islamic boarding schools
Pesisir	Coast or coastal regions, as opposite of *hilir*
Peutuha pangkai	'*Pangkai*' holders; those who had rights to found and exploit pepper gardens in Aceh
Pikul	Weight measure comprising approximately 62 kg
Poenale Sanctie	Penal sanction; penalty included as a clause in the Coolie Ordinance that allowed excessive punishment of coolies
Posthouder	'Postholder', lowest ranking colonial administrator in the Moluccas, particularly appointed on Seram, usually of Indo-European descent
Priyayi	Administrative elite of aristocratic officials from the Javanese nobility
Puputan	Balinese term for the final suicidal battles fought in a desperate but doomed attempt to stop the Dutch colonial conquest of Bali
Pusaka	Collective term for the inherited goods, titles and lands of families in West Sumatra (lit. 'heirlooms', also used outside West Sumatra as a term for important inherited regalia
Pusaka eigendomsaktes	Ownership deeds issued by the colonial government in West Sumatra
Raad van Indië	'Council of the Indies'; colonial advisory board seated in Batavia
Raja	Title for a ruler of diverging stature
Rantau	The peripheral frontiers areas around and beyond the *darat* (see above) in Minangkabau society in West Sumatra
Rapat	Meeting, discussion
Ratu Adil	'Just King'; the messianic idea of an iconic, rightful, Islamic ruler who would arrive to bring peace, harmony and justice to the realm
Recht van overschrijving	Transfer rights or duties
Regeeringsreglement	'Government Regulation'; colonial constitution stipulating the legal, political, administrative, socioeconomic and fiscal principles of the colonials state

Regentenbond	Regent Federation; federation of indigenous chiefs represented in the *Volksraad*
Rencong	Acehnese dagger
Resident	Dutch colonial official, highest authority in and head of a Residency, representative of Dutch colonial governance
Rijksdaalder	'Rixdollar', silver coin used in the Netherlands and the Indies at a value of 2.5 guilders
Rijksgroten	Grandees; the important officials and family members of a ruler
Ronde desa (or *patrol desa*)	*Desa* patrol services
Ronde galong	Inter-*desa* patrol services
Ronde or *ronda*	Patrol services, usually at night, to guard the *desa* in absence of a police force
Ronde pompa	Services to man fire extinguishing installations
Rumah gadang	Traditional longhouse in West Sumatra
Rumah tau	See *mata rumah*
Rust en orde	'Peace and tranquillity', term used by the Dutch to emphasize how Dutch military conquest of Indonesia would harness peace and political order allegedly to the benefit of local, colonized societies
*Sag*i	Federations of *mukim* (see above) in Aceh
Sagu (sago)	Starch extracted from the centre of *sago* palm stems, an important staple food in the Moluccas and Papua
Sakti	Supernatural power
Sambatan	Communal labour, specific form of labour service to assist *desa* chiefs in maintenance of their households
Saniri	Village councils in the Moluccas
Saniri Tiga Air	'Council of the Three Rivers'; most important inter-*nagari* council on Seram
Sarakarta	Deed of appointment, issued by the Sultan (of Aceh)
Sarekat [Dagang] Islam	Islamic [Trading] Union; trading cooperation annex political independence movement in the Dutch East Indies
Sawah	Paddy field; flooded parcel of arable land used for rice cultivation
Sawah desa	*Sawah* held under rights belonging to the village as a community
Sawah kesultanan	*Sawah* exploited by a Sultan
Sawah kewargan	*Sawah* exploited by the family members and courtly dependents of a Sultan or ruler
Sawah negara	*Sawah* held as property of the ruler

Sawah pusaka (or *sawah ganjaran*)	Individually inherited *sawah*
Sawah yasa	Individually reclaimed and owned *sawah*
Schutterij	Citizen militia
Sebuah perut	Household in Minangkabau, i.e. a mother with her daughters and their children, living in a traditional long-house
Sengaji	Title of a ruler in Eastern Indonesia
Serayo	Local form of communal labour in West Sumatra transformed by the Dutch into corvée labour
Sikep	'Servicemen'; 'landholding' peasants in Java
Soal	Specific social group or clan consisting of multiple, originally kinship related family groups on Ambon
Suku	Tribe or ethnicity
Sunan (Susuhunan)	Javanese 'emperor', title for the ruler of Mataram
Syahid	Martyr in Islam (lit. 'witness')
Tanah	Land (soil)
Tanah bengkok	Salary fields as an entitlement to village administrators (especially in Java)
Tanah dati	Land held under shared rights of the *dati* on Ambon
Tanah ewang	'Wild lands'; lands not held under any rights on Ambon
Tanah nagari	Land held under rights of the *nagari* on Ambon
Tanah pusaka	Land held under rights owned by families or individuals
Tanaman pajeg	'Tax crops; crops cultivated to raise money to pay taxes
Tarekat	Islamic brotherhoods
Tegal	Dry agricultural land
Teungku	Acehnese noble title
Tongkat	Staff or cane
Tuan tanah	Landlord
Tuanku	Islamic teachers
Tuanku laras	District chief in West Sumatra, appointed by the colonial government
Uang adat	Specific form of village or communally paid taxes in various parts of Indonesia, in this thesis specifically mentioned in the case of West Sumatra
Uang hasil	Fixed salary awarded by the VOC to chiefs on Ambon for their participation in the clove monopoly; also known as *uang barah*

Uang pitis	Tax of 4% of the value of harvested clove levied by chiefs on Ambon
Ulama	Islamic scholars; interpreters and transmitters of Islamic law, knowledge and doctrines
Uleebalang	Rulers in Aceh, appointed by the colonial state as territorial chiefs
Uli	Specifically constituted clans in the Central Moluccas
Verponding	Tax on land or immovable property, in colonial context levied over land not used for agricultural purposes
Volksbanken	'Popular banks'; network of local banks established by the Dutch
Volkscredietwezen	People's Credit System'; system set up by Dutch colonial authorities to enhance monetization by lending money against favourable tariffs
Volkshoofden	Popular chiefs; indigenous office-holders
Volksraad	'People's Council; parliament of the Dutch East Indies, established in 1918
Vorstenlanden	Principalities; referring to the four semi-independent Javanese Sultanates of Yogyakarta, Surakarta, Pakualam and Mangkunegara in Central Java
Vreemde Oosterlingen	'Foreign Orientals'; Dutch colonial term used for the (sociolegal) category of people from Asian, but not Indonesian ('Malay') descent, largely consisting of ethnic Chinese and Arabs
Warung	Small eating houses or business selling food and supplies
Wasé	Specific form of import and export duties levied by the Sultan and *uleebalang* in Aceh
Wasè jalan	Toll levied by *uleebalang* for use of roads
Wasé lueng	Duty paid for use of the irrigation networks of *uleebalang* for pepper gardens in Aceh
Wasé sultan (also refered to as wasé àm*)*	Import and export duties levied by, or for the Sultan of Aceh
Wayang	Indonesian puppet theatre
Wedana	Javanese district official
Wemale	Overarching tribal group inhabiting the south-eastern part of West and Central Seram

Wingewest	'Area of profit'; term used particularly eagerly by Van den Bosch to stress that the crown-domains of the Dutch in the colonial world needed to be used by the Dutch solely to make profit and be beneficial to the mother country, and not to 'spread civilization' or educate the native inhabitants
Wong cilik	'Non-aristocracy', class of commoners and peasantry in Java
Zakat	Mandatory charitable contribution in Islam
Zelfbesturend landschap	'Self-governing regions'; term used to indicate the various semi-independent territories ruled by a local indigenous ruler whom by contract accepted Dutch supremacy but still maintained a level of authority, to maintain the fallacy of local independence in the mindset of *de facto* colonized populations
Zelfbesturende landschappen	'Self-governing territories'; specific regions of the Dutch East Indies, governed autonomously by an indigenous ruler who signed a contract with the colonial state accepting Dutch supremacy
Zelfbestuursregeling	'Self-governance regulation'; regulation to stipulate the details of 'self-governance' of rulers of 'self-governing territories' in the Dutch East Indies

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75	3964	7853
142	4038	7889
226	4111	8299
279	4233	8368
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826	4397	10649
898	4459	
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