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

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Propositions relating to the dissertation

**PROMISE, PRETENCE AND PRAGMATISM:**

*Governance and Taxation in Colonial Indonesia, 1870-1940*

by M.R. Manse

1. Rather than a financial or economic instrument of extraction, taxation in Java, Sumatra and the Moluccas under Dutch colonial governance was used as an integral governmental tool of social engineering, to monetize and reorganize the economy, reform patterns of social organization, discipline specific behaviour, and tie colonized societies to the state.
2. After nearly 50 years of reform, the unified, modern income tax system of colonial Indonesia existed only on paper.
3. A focus on taxation in the case of colonial Indonesia pre-eminently demonstrates that symbolism, ritualism and pomp and circumstance – elements attributed to the indigenous ‘theatre state’, in which power was pretended rather than enacted (Geertz 1981: 13, 103-104) – were at the heart of colonial governance.
4. Forced labour remained part and parcel of Dutch colonialism in Indonesia even after the formal abolition of coerced cultivation and labour services since 1870 onward. In fact, it became only increasingly important.
5. Historical processes and developments of taxation can only be understood when taking into account the perspectives of both governments and governed, as interaction between both is what constitutes taxation.
6. Current-day interpretations of Indonesian society are sometimes still influenced by cliched, stereotypical colonial ideas, rooted in a male-, ruler and state-oriented worldview, and can only be decolonized fully if historians pay more heed to the experiences and agency of women, families, landless and stateless individuals, and other marginalized people.
7. An essential part in the training of any historian specializing in Asia at Western universities should be the study of Asian language and culture, which is often considered the domain of area studies. Deconstructing the institutional borders between both disciplines will help advancing a more balanced perspective on the modern history of (Southeast) Asia.

8. Despite decades of growing interest in and revision of the colonial history of the Netherlands, the Dutch colonial state in Indonesia is still frequently misconceptualized.
9. The humanities and the study of law can greatly benefit from each other's methods, scope and agenda, but one needs solid training in both to successfully combine and apply them.
10. The historian's most elementary tools are not laptops, magnifiers or library catalogues, but a backpack, umbrella, a talkative mood and a good pair of boots.