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Two Sides of the Same Coin: Direct Taxation and Negotiated Governance in Colonial Indonesia

Abstract

This article investigates the implementation of direct taxes in colonial Indonesia between roughly 1870 and 1930, to widen our understanding of colonial governance and fiscal state building. It examines the various connotations given to taxation by colonial politicians and statesmen, and elucidates how these were developed and experienced rather differently in practice. Taxes became rooted in local patterns of customary law, indirect rule, and constant negotiation between colonial officials, local indigenous rulers, and subjected taxpayers. This demonstrates that local, colonial institutions did not have the weight and capacity state officials claimed they had, and that in colonial context, bottom-up practices of negotiated governance and consultation, that deliberately ignored the rules of fiscal bureaucracy imposed from above, were pivotal to taxation.

In 1920, forty villagers in a small hamlet called Rutah, on the island of Seram in East Indonesia, refused to perform their mandatory village services. These services were used as a substitute for the village's monetary tax burden to the Dutch colonial government. It appeared the entire population of Rutah had joined the Indies nationalist political party *Insulinde*. The villagers claimed party membership and paying contributions removed their obligation to perform services for and pay taxes to the state. They considered the party an alternative to colonial governance and used taxation as a platform to express their disagreement and demands.¹

The case of the Rutah villagers demonstrates that taxation was key in shaping the terms of colonial subjecthood. While taxation has been analyzed in the context of state-building activities, public participation, and bureaucratization, current historiography, which often focuses on Western cases, overlooks the various indirect and informal interactions between states and subjects that are characteristic of colonial rule. Studying taxation in the case of nineteenth- and twentieth-century colonial Indonesia offers a fresh perspective on an array of issues related to state-society relationships, state capacity, and governance. By demanding taxes, colonial states demanded interaction. It is within this interaction that numerous aspects of colonial governance, otherwise obscured, are

drawn into the spotlight. But exactly how this interaction worked remains unclear.

This article seeks to understand how direct taxes were imposed, legitimized, reinvented and altered in interaction with local populations in colonial Indonesia between roughly 1870 and 1930. It discusses how colonial administrators deemed taxation important to governance for a number of interrelated reasons. Direct taxation in particular was given many non-revenue functions, including facilitating the extension of a cash economy, the promotion of wage labor, and influencing the behavior of targeted populations and societies, which is illustrative of broader Dutch colonial ambitions.

Yet, the reality of colonial governance renders a different impression. Using archival evidence from Java, the Moluccas, and Sumatra, this article demonstrates the government's administrative and fiscal capacity was severely limited and principally depended on indirect rule and local cooperation. The operation of the tax system subsequently differed significantly from its original intentions, and contrary to what we might expect, continued to be oriented towards bargaining and negotiation. This illustrates that even in colonial states or social contexts similarly fraught with oppression and extortion, negotiation and consultation are still relevant.

The article begins by examining recent historiography concerning taxation in European and colonial contexts, and continues by analyzing Dutch colonial fiscal policy in the late nineteenth century, placing it in the context of broader debates about colonial development and modernization. It then explores the design of direct taxation as well as some local dimensions of taxation, using cases from Java, the Moluccas, and North Sumatra. Finally, it reflects on the decisive influence of the local dynamics between state officials, intermediaries, and taxpayers. These dynamics, this article argues, are symptomatic of the types of interaction that characterize colonial governance and state-building, in part contrasting with the interwoven processes of taxation, governance, and state-building traditionally identified in European history.

Taxation, Governance, and State-building

The importance of taxation to the analysis of statecraft has long been recognized. Studying taxation through the broad, comparative sociological–historical perspective of state-building—from which, as Schumpeter famously remarked, even the “thunder of history” might be discerned—has rendered fruitful insights into the political development of states and their capacity to enforce laws, provide public goods, coordinate collective action, and mobilize populations to achieve their goals.²

Yun-Casalilla and O'Brien have drawn questions about the emergence of fiscal states into the field of comparative global history, demonstrating how fiscal innovations in early modern and modern Europe intertwined with economic, institutional, and commercial expansion and globalization.³ Monson and Scheidel identified that the fiscal problems facing modern states in Europe were dealt with in many premodern and non-Western fiscal regimes as well, and they warn not to overemphasize the somewhat rose-colored “triumphal narrative” of European state formation.⁴ This narrative describes a Schumpeterian fiscal-political evolution from weak, feudal “domain states” that drew incomes

primarily from their rulers' personal domains, via "fiscal-military" states that used tax revenue for military expansion to, ultimately, "modern fiscal states" that secured durable government finances, using direct taxes and loans, to stimulate popular welfare and sustainable growth.⁵ By directly and continuously charging people, such taxes enabled welfare redistribution, tightened the relations between people and state, and offered a more structural revenue base than indirect taxes which were levied incidentally and impersonally.

Apart from generating greater revenue collecting capacity, which enabled the development of collective security and public institutions, this process has been argued to have strengthened the bonds between state and society by fostering integrated and self-enhancing processes of commercial growth, capitalization, and consolidation, and, crucially, an increased concern for public security, welfare, and involvement in state finances.⁶ Europe's fiscal development, in particular the introduction of direct taxes, not only enhanced the state's capacity to collect revenue, but also its will to integrally govern and stimulate popular welfare, using tax revenue and the tax apparatus itself and its various forms of administration and accountancy. Taxation supposedly forged new relationships between subjects and states that were characterized and legitimized by mutual investment, public participation, trust, and transparent bureaucracy.

In reality, the majority of pre-twentieth century European taxpayers had limited participation in public finance (at least until the introduction of universal suffrage) and enjoyed little of the fruits of bureaucratic rule and fiscal-legal justice. Yet, the slow development of modern, direct taxation and its integrated processes of bureaucratization, participation, and social development can be seen as two sides of the same coin; without durable fiscal systems, neither bureaucracy nor fiscal justice and public participation would have been possible, and vice versa.⁷ Obviously, colonial states were organized rather differently. They acknowledged no participating subjects engaged with the state to develop common objectives funded by tax revenue. Commerce and economy were monopolized and made to serve the interests of the metropole. The overwhelming majority of colonial populations had no formal access to public participation, and rightfully distrusted the state as they suffered from fiscal injustice.

Yet, around 1900, similar concerns for the development of public welfare and behavior as expressed in Europe were voiced in colonial tax reform programs as well. Recent work on taxation in colonial states in Africa has clarified how specific forms of taxation, accounting, and governance were characterized by far-reaching developmental ambitions and contrived to inculcate "productive behavior," economic growth, and social reform. However, tax policy in these states was constantly obstructed by the specific local, practical constraints through which colonial governments operated administratively and economically.⁸ Many colonial states experienced structural tensions between their developmental or "civilizational" ambitions and their inherently exploitative and parsimonious nature.⁹ Specific European aspects of statecraft, self-evident in Europe, such as a representative government and a system of checks and balances to ensure legitimacy and justice, were requirements "that colonial rule" (based on external power rather than internal approval) "per definition could never meet."¹⁰

As recently demonstrated by Booth and Frankema, colonial states across the globe were reluctant to "place the burden of imperial expansion on the

backs of metropolitan taxpayers,” and rather taxed local populations to maintain local administrations and guarantee internal order.¹¹ Colonial state officials sought to minimize state responsibilities and maximize exploitation to balance budgets by increasing the fiscal burden on indigenous populations.¹² In the Dutch East Indies during the late colonial period, 90 percent of export taxes assumably burdened indigenous agriculture.¹³ Yet around 1931, only half of the colonial state’s expenditures were devoted to its own upkeep.¹⁴

But does this mean that taxes were only levied through coercion and that colonial states were per definition “night-watchmen states” that tried to minimize their responsibilities (performing a minimum set of tasks at minimum costs)?¹⁵ Was the principle function of colonial taxation, as argued by Channing, purely economic?¹⁶ In the case of Indonesia, Booth has demonstrated that the quest for economic self-sufficiency, efficiency, and balanced budgets was indeed at the core of colonial officials’ fiscal concerns, resulting in structural underinvestment in local economies, potential erosion of tax bases, and economic differentiation within and between colonial and metropolitan states.¹⁷ Similarly, Slater and Kim observe that many colonial states did not seek structural expansion of governance and knowledge accumulation to maximize control or revenue extraction, but rather aimed for a minimization of political resistance and challenges through “standoffishness.”¹⁸

However, the case of colonial Indonesia is more complex. While, for instance, “West African colonies were never seen as having great potential for delivering financial returns to the metropole,” colonial Indonesia’s export economy was seen as imperative to the Dutch national economy.¹⁹ Furthermore, while Dutch officials certainly shared the obsession with achieving colonial self-sufficiency, they also expressed a clear “will to improve,” particularly after 1900.²⁰ How such improvement was to be achieved, however, was and remained conditioned by heated debate dividing colonial officialdom throughout the colonial era. Simultaneously, colonial governors encountered severe limitations in their own administrative capacity to work out high-flown metropolitan theories of fiscal governance and development in practice.

Tensions within and between colonial ambitions and realities, and the pragmatic outcomes of these, fundamentally drove colonial taxation in Indonesia. These outcomes were, I argue, following Kiser and Levi, “not mistakes on the road to modernization,” but simply more efficient ways to tax and govern under specific conditions, ultimately determined by precolonial social organization, local rule, and popular responses to colonial tax schemes.²¹

Below, I first reflect on Dutch colonial extraction, coerced labor, and taxation policy in theory in Indonesia in the nineteenth and twentieth centuries, before elucidating how these policies worked out in practice.

Labor Extraction in the Nineteenth Century

Dutch colonial fiscal policy underwent drastic change between 1870 and 1920. For most of the nineteenth century, the Dutch colonial economy had relied on coerced labor, which, as in other colonized parts of the world, may be considered an important colonial tool to avoid other, monetary revenue-raising strategies.²² This section discusses these systems of coerced labor, the next section their transformation into monetary taxation.

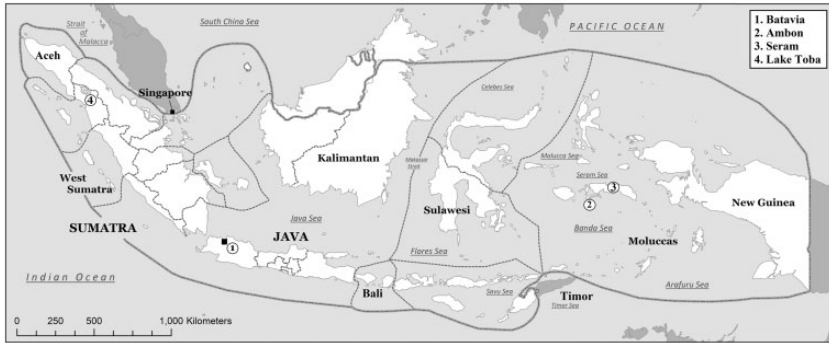


Figure 1. Colonial Indonesia (provincial borders around 1930) and locations mentioned in this article.

The various systems of coerced labor used by the colonial state were rooted in allegedly indigenous “feudal” patterns of agricultural production, land tenure, and social organization. Such patterns had, however, emerged out of the slow but increasing political and economic infiltration of the Dutch East India Company (*Vereenigde Oost-Indische Compagnie*; VOC) into local systems of commerce, agriculture, and power before 1800. Across Indonesia, but predominantly on Java and in the Moluccas (see Figure 1), the VOC, in cooperation with local elites, had established novel structures of feudal rulership, fiefs, and apanage. After the VOC’s demise around 1800, enlightened governors appointed during the French and subsequently British occupations of Java in 1808–11 and 1811–15, respectively, as well as their (Dutch) successors, attempted to introduce more modern forms of governance by curtailing cooperation with the Javanese aristocracy in managing production, governance, and taxation, as established under Company rule.

However, the Java War of 1825–30 that broke out partially in response to these curtailments rendered the treasury empty and the island devastated. In response, the Dutch king decided on a policy of capitalist exploitation based on the monopolization of cash-crop production and trade, using coerced labor services organized through so-called “cultivation systems.” These systems were imposed in Java (in 1830), West Sumatra (in 1848), and in the Moluccas (where coerced production had already existed for two centuries). In Java, such systems harkened back to the relationships the VOC had maintained with Javanese rulers before 1800. Coerced cultivation rendered enormous profits for the Dutch national treasury. Between 1840 and 1860, Indonesia exported about 178 million guilders (equal to around 4.42 billion euros in 2022) worth of cash crops to the Netherlands, and colonial profits from its auctions comprised an estimated 20 percent to an astonishing 52 percent of total Dutch annual government revenue.²³

The political success of the coerced cultivation systems can be explained by their use of existing patron–client relationships expressed in services and duties that peasants traditionally performed, for instance, as a condition to secure land tenure from for their landlords, village elders, or regional overlords and

aristocracy. Java and West Sumatra were both regions of wet-rice cultivation, where empires successfully enhanced revenue collection by fixing swidden cultivators into sedentary peasantries, which has been identified as essential in stimulating higher degrees of state formation.²⁴ The colonial government abused existing systems of tax payment, service performance, mutual aid, and social obligations to organize complex systems of coerced cultivation and “corvée services.”²⁵ Javanese peasants were expected to perform an annual 66 days of labor on these corvée services. Some of these were salaried (in cash or yield) to enable them to pay “land rent,” a tax levied on yield based on land value, imposed by the British Governor T.S. Raffles in 1811.²⁶ This tax was hampered by poor levying and assessment practices, caused by the absence of a proper cadastral system, laws, and data, making it vulnerable to haggling and corruption. Its revenue was structurally negotiated among the colonial administration, landowning village elites, and collecting middlemen who shared in its profits and were entitled to services from the same taxpayers.²⁷ Though the land rent made significant contributions to the colonial treasury, its value was still surpassed by that of coerced labor by around 1930.²⁸

Such regimes of coerced labor were, as recently emphasized by Van Rossum and Tosun, “refined methods of colonial exploitation that provided colonial actors more direct access to and control over the production of commercially interesting global commodities” rather than “regressive leftovers of Asian or (transplanted) European feudal pasts or revenue extraction by weak colonial authorities or instruments of light in-kind taxation.”²⁹ Coerced labor was a vital element in the development of colonial capitalism in colonial empires in Southeast Asia and other parts of the world.³⁰ As demonstrated by Schrauer, they worked in tandem with overarching mechanisms of corporate governance, both in the metropole and overseas, to solve various social problems, using accounting and “Foucauldian” disciplinary techniques as their principle instruments.³¹ Discursive accounts about the alleged economic “immaturity” and “inefficiency” of the colonized were used to legitimize labor services, which were claimed to have disciplinary power to promote labor ethics, cure “innate laziness,” and provide “tutelary guidance” to raise indigenous society to higher standards of political-economic development.³²

The government appointed local rulers and village elders (usually land- and capital-holding peasants) within the colonial bureaucracy in exchange for their cooperation in the administration of services and taxes. The VOC had used diplomacy and treaty-making in Java and the Moluccas to bind local rulers to its monopolist schemes, which the Dutch colonial state inherited. While in pre-colonial times, villages in Java were relatively independent and governed by large groups of elected council members who negotiated tax revenues with rulers not nearly as powerful as colonial officials believed under colonial rule, these rulers’ positions were made hereditary.³³ They increasingly gained sway over much greater amounts of tributes, services, and shares in land, while village communities slowly transformed into fixed labor groups.³⁴ From 1830 onwards, cash-crop plantations and villages in Java were managed and taxed by these new village elites, who, together with other intermediaries, shared in local profits, while the colonial state imposed a monopoly on the export of cash crops to the Netherlands. Landholding village chiefs gained increasing wealth, power, and control over their poorer, landless tenants. They gained a stronger bargaining

position and succeeded in delegating the heavy fiscal burden of the colonial state downward. In the long term this exacerbated existing forms of political inequality and segregation in Java's peasant society.³⁵

As such, the Dutch interpreted Javanese society in terms that automatically suited the aims and needs of colonial capitalism. Hence, under colonial exploitation, Javanese villages transformed into the "demonetized," "despotized," "corrupted," "uncommercial," over-exploited, and stagnating entities that the Dutch subsequently captured in their tropes that justified colonial intervention and the supposed need for improvement.³⁶ Thus, the consequences of Dutch labor exploitation should be explained not (just) in terms of exploitation and underdevelopment, but also as felt through the organization of village life, and as determinant for successive forms of colonial self-legitimization. The operation of coerced labor regimes caused new social tensions and internal exploitation which needed fixing. This shaped the administrative reality that succeeding generations of officials inherited and aimed to repair.

Modern Taxation, Civilizational Colonialism, and "Ethical" Governance

Growing poverty and social tension in Java increasingly became seen as problematic at the end of the nineteenth century. At the same time, the colonial state's expansion reached the remoter corners of the Indonesian archipelago, and the administrative apparatus and costs of its maintenance grew. Funds to maintain colonial expansion and transformation were preferably extracted locally; like other colonial powers, the Dutch aimed for regional self-sufficiency to prevent the need for structural contributions from the central state, or, worse even, the motherland.³⁷

Following the liberalization of European political culture after 1848, Dutch politicians expressed increasing concern about fiscal (de)centralization and poverty on Java, infusing heated criticism of the systems of coerced production, land taxes, and monopolized trade. Liberals condemned these systems as "feudal" remains of earlier modes of capitalist extraction and as unfit to underpin the kind of modern public finance and governance they envisioned. In the 1850s and 1860s, an elite group of Dutch industrialists and private contractors had started acquiring a new foothold by securing private sugar contracts with the government's trading agency, developing a corporatized form of government-led development at home and overseas.³⁸ From 1870 onward, the export economy grew, and new companies started trading new colonial products (tobacco, coal, tin, oil, copra, and rubber) sourced primarily outside of Java, while the majority of taxes were still levied only in Java.³⁹

The combination of accelerating imperial expansion, nascent financial autonomy of the colony from the motherland, and increasing moral concern about the wellbeing of the Javanese peasantry—driven by the increasingly strong developmental undertones of a more humanitarian "ethical policy"—called for a more sophisticated and durable fiscal system.⁴⁰ However, officials generally disagreed on how to move forward. Some even still argued in favor of the continuation of coerced labor and production, even after the proclamation of "ethical colonialism" in the early 1900s.⁴¹ These officials believed that (what they considered) "immature" societies were insusceptible to European standards of fiscal organization.⁴² They were, however, increasingly outnumbered by more

progressive colleagues, who considered it their sworn duty to “elevate” indigenous people to such standards, and direct taxes became considered principal devices to organize this project and map, administer, account, and discipline the indigenous population to fit the framework of modern, benevolent colonial empire.

Emphasizing the “unreadiness” of indigenous society to adhere to specific forms of participatory governance and more-complex forms of taxation (putting them in the historic “waiting room”) also helped mask the government’s incapacity to maintain the administrative grid required for such developments.⁴³ Many in the colonial administration were skeptical about their own ability to implement the fiscal-administrative schemes concocted in departments in the metropole or the colonial capital. They struggled to align the interests of various population groups, the state, and themselves, or to match the ambitions and theories of supreme officials with governing practice.⁴⁴

Fundamentally, policymakers and civil servants disagreed upon the organization, functioning, and character of empire and how this should be reflected in the tax system and distribution of its burden. How and what to tax—individual incomes, property, corporate profits, consumption, or trade—depended on political choices made in the Netherlands. Under the influence of persistent ties between corporatism and politics, the financial interests of the state and of corporate capital were prioritized almost without exception over those of regional governments and individual, indigenous taxpayers.⁴⁵ In this sense, ethical colonialism remained little more than a thin “civilizational” veneer on an imperial politics characterized by persistent racism, exploitation, and extreme inequality.

Attempts to modernize the colonial tax system should be seen in the context of these internal paradoxes, tensions, and debates, as well as in the changing relations between metropole and colony and the changing political economy of the colony itself. How empire progressed often depended on who was in charge, and as such, progressive measures implemented by officials or governors could easily be revoked by their successors. Rapid policy modifications thus encumbered administrative stability. As a result, as we will see below, taxation design was driven largely by pragmatic choices, while important questions of fiscal justice and equity remained unanswered.

In the 1850s, the colonial government began transforming its fiscal policy by decreeing the gradual reduction of the amount of coerced labor services.⁴⁶ The monopolies on trade in spices, coffee, and other cash crops were slowly dismantled from the 1860s onwards, allowing free entrepreneurs to open up plantations and acquire concessions in both Java and new parts of the colony. From 1878 onwards, an array of new taxes on income, business, and property was introduced. What exactly made these new tax regulations “transformative” or “modernizing”? Below I highlight five important aspects of colonial taxation that characterized the ambitions of progressive Dutch colonial officials of around 1900.

Fairness and Equality

As a colonized space, Indonesia in the nineteenth century was intrinsically unequal, but it was also seen by the colonizer as essentially different from and inferior to European society. Since 1854, the population was divided into

racially defined sociolegal classes—Europeans, the indigenous population, and “Foreign Orientals” (Asians from outside of Indonesia)—that each answered to different legal bureaucracies, courts, procedural codes, and tax systems.⁴⁷

From the 1870s onwards, however, following contemporary political philosophy about the state’s changing responsibilities in organizing social relations, economic equality, and protection of citizens and their collective rights—inspired by, among others, Adam Smith, Jeremy Bentham, and J.S. Mill—colonial officials increasingly worried about the equal redistribution of the tax burden.⁴⁸ Decades of coerced cultivation had drastically disadvantaged the Javanese in comparison to people elsewhere in the archipelago. The Javanese performed the most services in absolute and relative terms and were the only population group paying direct taxes (the land rent).⁴⁹ Early Dutch “ethicists” argued it was the solemn burden of the colonial government to solve the segregation and allegedly “corrupted” and “feudal” disposition of the post-cultivation system Indonesia, to repair inequality, and to foster the archipelago’s economic development and popular welfare.⁵⁰ Hereto, direct taxes were considered pivotal; contrary to indirect taxes or coerced labor, direct taxes enabled redistribution of the tax burden and offered a more stable revenue source than, for instance, trade taxes, which were more vulnerable to market fluctuations. Hence, in 1878, a personal tax and an income tax were introduced for Europeans (albeit only after much protest from members of the local colonial elite), and for “Foreign Orientals.”⁵¹

Monetization

By 1870, many colonial policymakers and officials agreed that coerced labor had no place in the framework of modern colonial empire. Money, moreover, was easier redistributed than people, so to enable the redistribution of the tax burden, the assorted labor services had to be transformed into monetary taxes. As summarized in 1905 by the contemporary colonial “Director of Finances,” the government “no longer required labor, but money.”⁵² Coerced labor regimes in the Moluccas, Java, and elsewhere were slowly deconstructed. In Ambon in 1864, the ancient monopoly on the spice trade, by then no longer profitable anyway, was abolished, while coerced cultivation services were replaced with village taxes.⁵³ In Java, in 1882 the performance of personal (*pancen*) services of peasants to aristocrats was prohibited and replaced with a “head tax” of approximately 1 guilder (about 27 euros in purchasing power in 2022) per year.⁵⁴ Dutch liberals hoped to gradually convert coerced labor services across the archipelago into such individual head taxes.⁵⁵ These head taxes were used as a base to construct more complex income taxes, introduced in a number of regions in 1907, which were merged with the tax system of “Foreign Orientals” in 1914.⁵⁶

Centralization and Unification

Taxation also fulfilled an important role in the standardizing and centralizing ambitions of the colonial state. In particular, collecting taxes into a “central consolidated fund” has been identified by historians as an important pillar in “modern fiscal states” that enabled durable finances, economics, and politics.⁵⁷

In the late nineteenth century, high-ranking Dutch colonial officials started envisioning such a central colonial treasury, separate from Dutch national public finances and funded by direct taxes to support participation in the international financial markets.⁵⁸ In 1867, the state budgets of the metropole and the colony had been separated, followed by a full separation of state finances in 1912.⁵⁹ By 1908 the majority of the colonial population paid some form of direct taxation, and government revenue from direct taxes quadrupled between 1910 and 1920.⁶⁰ However, the system remained disunified, as people across the archipelago lived under different conditions that required different kinds of taxes and rates.⁶¹ The average tax assessment per capita diverged widely, from 0.42 guilders in Timor to 4.35 guilders in East Sumatra.⁶² Nonetheless, in 1914 the tax systems of “Foreign Orientals” and the indigenous populations were forcefully merged, and in 1920, a unified income tax was announced, subjecting all of the colony’s inhabitants (including Europeans) of age 15 or older and enjoying annual incomes of above 120 guilders to a progressive tax scheme.⁶³

Bureaucratization

Before 1900, various rights to levy specific taxes, sell opium, or hold pawnshops and extend credit were auctioned and leased out to entrepreneurs and tax farmers, often of Chinese descent.⁶⁴ As economic intermediaries, such tax revenue farmers accumulated increasing dominance over local economies, particularly in Java. They came to be seen as a threat to both the state’s fiscal capacity and the economic security and wellbeing of the Javanese and as guilty of causing the Javanese’s pauperization and demoralization.⁶⁵

In order to facilitate the transformation towards a modern, just, and responsible colonial state that supported the welfare of all of its subjects, the supposed “feudalistic” organization of the colony, driven by revenue farming, patrimonial rule, and personal services, needed to be supplanted with a more modern administration of professional, well-educated, and salaried and tax-funded bureaucrats.⁶⁶ Hence, between 1895 and 1915, the colonial government dismantled the revenue farming system, by monopolizing tax levying, pawnshops, and the sale of opium and salt and imposing bureaucratic protocol supervised by salaried officials.⁶⁷ Provision of credit was also monopolized by the state though a network of local, government-sponsored popular banks organized in an overarching “Popular Credit System.”⁶⁸

The tax assessment and collection protocol was locally executed by “tax commissions,” headed by teams of indigenous officials under Dutch supervision. Bills were distributed among taxpayers by village chiefs, filled out, and returned to the local governor’s office. Tax revenue was deposited into “local treasuries” supervised by local governors and cashiered by the *Javaasche Bank*.⁶⁹ A “Tax and Accountancy Bureau” was established in 1915 to supervise and audit tax collection by taking samples.⁷⁰ Taxpayers were inscribed into tax registers which recorded them, at least on paper, as having a place of residence, an individual source of income (usually a plot of land), and a fixed social position confirmed on tax bills that were awarded after the assessment, which had a double function as receipt and proof of identification (see [Figure 2](#)). As such, taxation also played an important role in the process of data-collection and “making society legible” to intervene in the daily lives of subjects.⁷¹

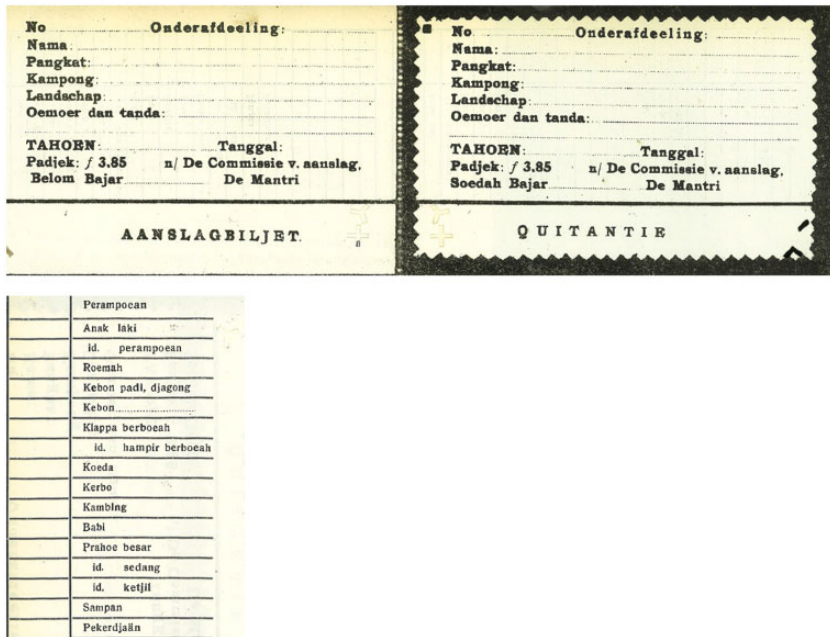


Figure 2. Sample assessment tax assessment bill and receipt in use on Flores. The left side is the assessment bill, on which information on a taxpayer's identity and place of residence was to be filled out. The right side is the corresponding receipt. On the back of the form (displayed bottom left), a taxable person's specific socio-economic conditions, possessions and income, such as wife and children, cattle, job, and land could be ticked off or filled out.

Source: B. van Suchtelen, "Een Controlesysteem op Belastinggebied voor Analphabeten (voor Streken waar Individueele Belastingaanslag wordt Toegepast)," *Tijdschrift voor het Binnenlandsch Bestuur* 44 (1913): 117–129.

Governance

Finally, many Dutch officials believed that taxation had the inherent capacity to change fundamental aspects of society and popular behavior. Such ideas were not unique to colonial Indonesia. Taxation across the world, but certainly in colonial empires, has been interpreted as an exercise in Foucauldian governance and state-building to map societies, instill new forms of behavior, and standardize, discipline, and "civilize" subject populations.⁷² In British Nigeria for instance, Lugard's memorandum on tax policy deemed taxation "of great importance" in securing recognition of British suzerainty and promoting "confidence in governance," which constituted a cultural project directed at "moralizing the natives."⁷³

Previously, specific disciplinary power was ascribed to the use of coerced labor, as explained above. It was argued that "innate laziness" or "passiveness" could be cured by obliging the indigenous population to work in service of

colonial capitalism.⁷⁴ Such argumentation had no place anymore in the narrative of modern, “ethical” colonialism. Monetary taxes were seen as having even more far-reaching governmental effects, and became the desired alternative source of governmental power, replacing labor services. For instance, the local governor of Rembang in Java subscribed to the idea that the payment of equal, unified taxes possessed “educative cogency” so that “all would consider themselves ‘citizens of the state.’”⁷⁵

In recently subjected areas outside of Java in particular, taxes supposedly possessed such “cogency.” Upon the conquest of the northernmost Sultanate of Aceh in Sumatra, the government’s advisory council commented that there were “plenty examples in the archipelago of people who in a couple of days earn enough money for the whole year . . . of which they spend the rest in idleness, or worse, by organizing raids and headhunting campaigns [...] all the more reason to tax them to a higher extent.”⁷⁶ The contemporary military governor of Aceh described taxes as “a barometer of political circumstances,” the introduction of which would, in fact, help in assessing and repairing hostile attitudes towards the Dutch.⁷⁷ Even in a place as remote as Seram, the large island north of Ambon, which was not colonized until the 1900s, colonial officials saw taxation as an opportunity to acquire information, implement governance, and change social realities, despite the extreme conditions and many differences within local society.⁷⁸

Because of these supposed equalizing, monetizing, centralizing, bureaucratizing, and governmental effects, taxation was considered an important tool to build, express, and legitimize the colonial state. The imposition of a unified income tax in 1920 seemed to consolidate this ideal. Since 1920, all people across the archipelago theoretically paid a centralized income tax under an ostensibly functional bureaucracy of proper regulations and paperwork. The share of government revenue from taxes increased to up to 40 percent in 1897, and government revenue from taxes rose from 50 million guilders in 1910 to 200 million in 1920, surpassing revenue from export and import duties.⁷⁹ However, though meticulously detailed in its design, the 1920 income tax bill appeared to be an impractical beast. It attempted to cut across numerous spatial and social differences that in practice could not be bridged, and it was acerbically criticized from its inception. According to an inspector at the colonial Department of Finances, the tax was politically motivated, in the spirit of constructing the kind of unified colonial society that existed only in the minds of theorists in the Netherlands. “Decreeing a unification does not make it exist,” he concluded.⁸⁰ Many field officials felt they had limited governing capacity to begin with. For instance, upon hearing about the imminent introduction of the “unified income tax,” the colonial administrator of Bali, V.E. Korn, sighed:

Every year, when going into the *desa* . . . I see hundreds of poorly dressed Balinese sitting around me, all listening unmoved to their assessments of 1.50 to 2 guilders . . . Even if I knew their incomes, where would I find the time to assess 250,000 people and calculate their assessments?⁸¹

Colonial Tax Practice in Indonesia

What then explains this administrative deficiency? And what else impeded the realization of proper direct taxation? In some regions, particularly outside of Java, the chief problem was limited availability of cash.⁸² In South Sulawesi, for instance, many taxpayers favored performing labor services over paying taxes for this reason.⁸³ Use of coerced labor services further increased because of the ever-expanding labor demand of colonial irrigation and infrastructural projects in light of colonial welfare policies, which paradoxically aimed for the reduction of coerced labor. *Corvée* services remained an irresistibly cheap and convenient form of labor supply, especially in resource-rich frontiers, to construct and maintain infrastructure. Though the average amount of labor services levied per capita decreased from 52 to 20 days of labor between 1854 and 1928, by 1929 about 11.4 million individuals in Indonesia (about a quarter of the total indigenous population) still performed coerced services of some kind.⁸⁴

That same year, the International Labor Organization (ILO) organized the Forced Labor Convention, to discuss the worldwide banishment of forced labor, especially in colonial states.⁸⁵ The Dutch envoy at the convention, L. Enthoven, received the impossible task of defending the millions of annual labor services still performed in Indonesia. The Dutch attempted to argue coerced labor in Indonesia was an alternative to taxation between which people were allowed to choose, by bargaining for a set of agreements “not too onerous” to allow the continuation of colonial infrastructure projects.⁸⁶ However, also present at the convention was the prominent Indonesian nationalist Haji Agus Salim (1884–1954), as advisor to the Dutch Confederation of Trade Unions. He delivered a passionate plea unveiling the excessive (ab)use of *corvée* labor in the Dutch colony, citing a district in Palembang on Sumatra, in which he claimed the total amount of unremunerated days of coerced labor amounted up to 195 per year, instead of the agreed upon maximum amount of 30 days.⁸⁷ Though this was perhaps exaggerated, Agus Salim did manage to invalidate the Dutch justifications by unveiling how many people in reality had little choice but to perform *corvée* services.⁸⁸ The Dutch ultimately disagreed with the ILO’s final resolution, which they refused to sign until three years later, when a clause was included that exempted specific “civil obligations,” including the supposedly “traditional” services performed by Indonesians to their chiefs. This way, the ILO facilitated use of colonial coerced labor in not only the Dutch but also the French and British colonial empires.⁸⁹ Nonetheless, taking the international stage, Agus Salim managed to point out the hypocrisy and failure of Dutch colonial policy, thereby putting more pressure on an already faltering system.

Indirect Rule

Lack of money and dependence on services alone do not explain Dutch officials’ structural lack of control over fiscal matters. To thoroughly understand Dutch colonial governance and taxation and its various deficiencies, the colonial state’s political patterns, and in particular its perpetual obsession with efficiency and subsequent reliance on indirect rule must also be taken into account.

During the era of the cultivation systems, the organization of coerced labor, taxation, and administration was outsourced to local village elites and

aristocracies, who cooperated in exchange for shares in production output, profits, land, and labor. By 1870, these rulers had secured a steady position within the colonial administrative apparatus.⁹⁰ Around 1928, an overwhelming 90 percent of colonial civil servants were of Indonesian descent.⁹¹

Relying on local elites reduced the costs of administration and taxation but directly affected the policies that were implemented. Indirect rule “required only a minimal state apparatus,” but also empowered local elites, who “had an interest in withholding resources and information from the center.”⁹² This allowed for a form of colonial governance by proxy, but it also rendered the precolonial sociolegal and political footings, in which coerced labor and taxation became rooted, uncharted and unregulated.

In 1889 the government ordered a comprehensive investigation to chart the underpinnings of Java’s *corvée* labor regime.⁹³ Much to the frustration of the chief investigator, the many new “facts” disclosed (or, rather, produced) during this investigation only enabled the state to further verify and legitimize its claims over Java’s agricultural labor reserve, even though the formal aim of the investigation was to reduce the use of coerced labor.⁹⁴ Indeed, such investigations were used as “quasi-state technologies” demonstrating “the state’s right to power through its will to the production of truth.”⁹⁵ The investigators’ draft reports needed be approbated by the region’s chief political administrator before being dispatched to the colonial capital for lawmaking. So while the government claimed to redesign local practices of coerced labor, it actually only codified those already in use.

Consequently, the precepts on which services and taxes were levied were largely determined locally, based on the discretion of indigenous elites. Across Java, landowning peasants were appointed by the colonial government as chiefs in the village hierarchy. This provided them with political power to determine what kind of taxes were levied and how.⁹⁶ During the cultivation systems, these village rulers, and the Javanese lords they served (and with whom the Dutch directly cooperated), received monetary rewards, salary fields (*tanah bengkok*), and rights to levy services. In the monetized tax system, chiefs across Indonesia received an 8 percent collectors’ wage to ensure their continued cooperation with the colonial government, with similar results.⁹⁷ As such, chiefs became deeply invested in the colonial system of labor exploitation and over-taxation, entrenched in lucrative administrative positions and accustomed to the power and privileges it brought them. They often preferred personal services over taxes, encumbering the transition towards monetary taxes and bureaucracy.⁹⁸

Furthermore, village chiefs were made personally responsible for their villagers’ tax payments, but also for conducting the population censuses and filling out the tax registers on which these were based.⁹⁹ Consequently, rather than applying the rules, chiefs made sure to collect sufficient revenue that represented the number of liable people they themselves reported, to keep their superior administrators satisfied, while continuing older patrimonial networks under the pretense of modern bureaucracy. This enforced their positions as colonial administrators and local powerholders, leading to further segregation, abuse, and corruption.¹⁰⁰ The Dutch, preoccupied with debating and defining the precepts of taxation on paper, lost track of the tax practice, which was outsourced to chiefs who tailored the system to their personal benefit.¹⁰¹

The central, bureaucratized fiscal structure devised on paper became a sham that had little to do with fiscal measures in practice. Around the archipelago, officials complained about corruption and inefficiency. In Aceh in 1898, a lord was accused of using toll taxes, intended for maintenance of infrastructure, for his own personal interests.¹⁰² The chief of the central tax commission and later Dutch prime minister, H. Colijn, complained how slowly and poorly fiscal paperwork was administered and suspected that local lords tampered with tax forms.¹⁰³ In North Sulawesi in 1925, it was reported that due to the reluctance of men to perform *corvée* services for the construction of the “Gorontalo road,” village authorities forced women and even children to work under “the most cruel circumstances,” allegedly to force the men’s cooperation.¹⁰⁴

In Ambon, the imminent collapse of the spice market and the abolition of the spice monopoly in the 1860s generated new tensions between the population and the *raja* (village rulers; lords) who had served as an administrative anchor for the VOC and colonial state and participated in the Dutch spice cultivation system. Losing their primary source of income upon the collapse of the monopoly, many *raja* saw their prestigious positions as rich, powerful spice lords crumble. They started experiencing difficulties in enforcing the rights and entitlements the Dutch had bestowed upon them. The taxes imposed to replace forced labor services failed to raise sufficient revenue, and the government refused to offer financial support.¹⁰⁵ Consequently, some *raja* took to acquiring “unlawful incomes,” by forcing subjects to sell their cloves at prices considerably below market value to the *raja*’s personal benefit, by illegitimately demanding formally abolished forms of services, or by obfuscating tax revenue.¹⁰⁶ Driven to destitution, these previously prestigious *raja* resorted to the kind of “corrupted” or “despotic” behavior that “modern,” “just,” “developmental,” and “ethical” colonial tax policy was actually supposed to prevent.

Fiscal modernization and its promise of equality, monetization, unification, and bureaucratization, seemed to have, indeed, “remained merely an accomplishment on paper.”¹⁰⁷ Indirect rule, through chiefs who maintained a transactional relationship with the state, prevented the establishment of direct bonds between the state and its subjects. By integrating local rule and other elements of pre-colonial, indigenous fiscal structures, such local conditions continued determining the practical operation of the colonial tax system. This undermined colonial developmental ambitions and produced an inconsistent and diversified tax system opposite to these ambitions and reliant on distorted indigenous patterns that continued to disadvantage the powerless and that remained oriented towards patrimonial ties, extortion, and coerced labor.

Local Negotiation and Nationalist Insurgencies

Should we conclude, then, that the Dutch colonial tax system was a failure, and that taxation was purely an economic affair, practically driven only by fiscal appetite and characterized by disorganization and mismanagement? While the evidence provided above does suggest so, it is important to realize that the practices and results of the colonial tax system are distinct from its design and intention, and were determined by the circumstances of the system’s implementation. In fact, we might argue that it only worked *because* it was outsourced to local elites and shaped by the existing conditions, precepts, and practices of

indigenous society. These methods were, after all, more adaptive and flexible and provided better answers to local challenges than the theories and principles framed in the offices of state departments.

Contrary to colonial assumptions, indigenous rule and taxation across Indonesia was not rooted in extortion and despotism, but in negotiation and interaction. Negotiation underpinned the inner workings of political rule and extraction and was incorporated into the colonial tax system along with the overall integration of indigenous society into empire. Hence, colonial subjects kept deploying the same strategies as before to deflect, contest, and negotiate the “cultural hegemony” of the state, occasionally with reasonable success.¹⁰⁸ The state’s attempts to internalize local, indigenous norms of power thus supported subjected populations in bending the rules, as they had done for centuries.

A good example of this is the levying of land rent in Java. The land rent was rooted partially in rice field taxes levied by the Sultan of Banten in West Java, the assessment of which was negotiated by haggling over the information supporting the assessment, such as the size of property and income under target.¹⁰⁹ Taxpayers considered the colonial land rent, and its supposedly predetermined quota or the (expected) yields upon which these were based, as equally negotiable.¹¹⁰ The same was the case for the number of people serving in a household for payment of head taxes. In Banten, for instance, household chiefs paid head taxes based on the fluctuating number of persons serving in their extended households. In 1883 the government decided to tax individuals directly, surpassing these household chiefs whose ability to negotiate the number of taxpayers was consequently greatly reduced. A popular revolt broke out, which was quelled only when the government promised to revert the measure.¹¹¹ Across Java, peasants evaded and avoided the land rent and other taxes by misreporting income or simply by not showing up; traditionally, (the threat of) migration was a powerful tool to bargain for better terms and as such became criminalized under the colonial state.¹¹²

Across Indonesia, taxation became a platform for interaction, rather than a tool for social reform. This is most clearly exemplified by the so-called “tax-gatherings,” annual events at which local populations were allowed to object to their assessments “to instill a sense of justice, credulity and benevolence.”¹¹³ In the 1930s, colonial administrator Gerard Tichelman regularly supervised such gatherings in the volcanic highlands of Lake Toba (see Figure 1) in Northern Sumatra. In an article published in a contemporary colonial journal, Tichelman describes such a gathering as a lengthy procedure of theatrical haggling that had little to do with the rules, regulations, forms, and paperwork he was supposed to implement. As the only Dutch official present, he relied entirely on the indigenous rulers and officials accompanying him to assess incomes. Since few village chiefs bothered to properly maintain the colonial assessment forms and registers, the local *raja* and his *mantri* (ministers) made the colonial taxpayers pay “in accordance to their levels of welfare, to be gauged by observable clues.” “All behaved in accordance to this knowledge,” Tichelman wrote, and “came forward to sketch in detail their scantiness of incomes and weakness of limbs, to tell of the diseases, calamities and hardships that made it difficult, if not impossible, to scrape together the necessary essential daily needs, discoursing to the commission in order to be exempted from paying tax.”¹¹⁴

Tax gatherings, it appears, were used to distort colonial knowledge, by pretending “abject poverty” to plea for a reduction of tax assessments. It was the job of the *raja* to verify these claims.¹¹⁵ The *raja*, balancing his relationships and interests with the colonial state and his position in local society, subsequently ignored much of the bureaucracy imposed from above, right under the nose of the Dutch administrator, who chose to accept the situation and write slightly facetious articles about it. Though Tichelman agreed, as he wrote in another report, that taxation had a “moralizing effect” and “educative cogency” that would help instill citizenship and labor ethics, the precepts of data-gathering, paperwork, and written regulations underpinning these apparently felt far away when in the field and were easily replaced with rituals, bargaining, and creativity that shaped a much more hybrid tax practice than the one envisioned by bureaucrats.¹¹⁶ This underscores the relative administrative weakness of colonial regimes in practice.

Nationalist popular mass-movements responded to the government’s half-hearted attempts at modern taxation by arguing for more inclusive and de-racialized colonial citizenship.¹¹⁷ I have already mentioned Agus Salim’s call for better fiscal terms for indigenous taxpayers by exposing the false promises of Dutch coerced labor regimes on the world stage. A similarly intriguing example is Suwardi Suryaningrat’s famous plea against the request for contributions from the Indonesian people to fund celebrations in 1913 in the Netherlands, commemorating 100 years of Dutch independence from Napoleonic France. Why, Suryaningrat asked, would Indonesians join in on and contribute to celebrating the independence of the nation that denied Indonesians their own independence? Pungently exposing the paradoxes of the request, he argued that only greater public participation and the establishment of a functional colonial parliament could legitimize such contributions.¹¹⁸

Interestingly, there are also more local, pragmatic examples of how (not) paying up was used as a method of colonial (dis)obedience and helped to shape alternative terms for subjecthood. The villagers of Rutah, mentioned in the introduction, are an excellent example. Their refusal to perform services as a strategy of resistance demonstrates that colonial taxpayers were far from passive victims of colonial reform programs and were, in fact, politically aware. The official burdened with administrating Rutah was in fact the same Gerard Tichelman. Tracing the experiences of just one civil servant thus discloses a multitude of experiences that demonstrate taxation was not simply the hegemonic practice of governance, bureaucracy, and transformation state officials purported it to be.

Just like in precolonial times, Indonesians actively tested the limits of their rulers and sought alternative forms and structures of authority, from which they thought they could easily break away. Of course, the grip of the Dutch colonial and subsequent Indonesian nationalist state was stronger than that of precolonial rulers. However, taxation in colonial times was and remained an important playing field for negotiating the terms of politics, registration, and status.

People across the archipelago lobbied for privileges and against the colonial mission to unify and equalize the tax system. In 1911, for instance, Governor General A.W.F. Idenburg (in office 1909–16) decided to curtail the specific exemptions of groups of so-called “*inlandse burgers*” in the Moluccas. These were (Indonesian) people who had somehow liberated themselves of the obligation to

participate in coerced spice production and no longer took part in the specific units of indigenous social organization. They were exempted from “indigenous” *corvée* services and taxes and instead served in a citizen militia and paid contributions to their own quarter masters.¹¹⁹ But in 1911, the Governor General decided to subject the *burgers* of specific villages to the standard “indigenous” head taxes and *corvée* services. This was interpreted by the *burgers* as a curtailment of their status, only slightly above common indigenous taxpayers.¹²⁰ The *burgers* of the village of Loki, on Seram, appealed to the Ministry of Colonies in The Hague, writing that “abolition of payment to the militia treasury and levying of head taxes would derogate their rights and duties.”¹²¹ As “loyal and humble servants of the government,” they experienced the abolition of militia treasuries as a “humiliating, unfair and undeserved ignominy,” and promised the minister that they would abandon their village should they be obliged to pay taxes.¹²² In a pragmatic consideration, the minister understood that the *burgers* were willing to pay tax, as long as it would not influence their rights to citizenship. He agreed to maintain the militia contributions on the condition that these be allocated to the government’s treasury. For similar reasons, all *burgers* were exempted from the 1914 “Company Tax.”¹²³ This illustrates that taxation prompted many issues of colonial identity and subjecthood and that such issues were never consolidated or permanently resolved, but rather remained fluid, open-ended, and subject to everlasting debate.

Conclusion

Taxation was at the core of colonial exercises of state-building and self-legitimization. In colonial Indonesia, direct taxation underpinned the reorganization of the colonial political economy. Imbued with strong governmental ambitions to integrally transform subjected societies to fit the state’s newest requirements, the colonial plans to implement direct taxes are somewhat reminiscent of the fiscal trajectory of European states and debates about European fiscal statecraft. They were legitimized in similar terms, referring to the development of popular welfare and mentality, the expansion of state capacity, and the establishment of a modern bureaucracy.

However, at the local level, these ambitions were undercut by continued Dutch dependency on local elites and circumstances in the operation of the colonial administration. Consequently, the governmental ambitions underpinning the Dutch colonial tax system never materialized. While the size and scope of colonial archives suggests an extensive, uniform paper bureaucracy of rules and registration, these archives in fact describe a reality starkly in contrast to this ideal. Paperwork was used to legitimize and feign such a bureaucracy, as decrees were reinvented and altered in practice and taxation became characterized by ad-hoc decision-making, negotiation, diversity, and patrimonial rule.

This was not unique to Indonesia. As noted above, all colonial states experienced tensions between their governmental or “modernizing” aspirations and their inherently exploitative and parsimonious nature. Research on British, French, and Portuguese colonial empires in Africa and Asia has elucidated a similar struggle within colonial officialdom to balance theory and practice. Officials in these empires also strove to establish modern forms of statecraft, rooted in tax systems also presented as part of a “civilizing campaign.” However,

lacking funds and personnel and under the constant threat of “unrest,” they often made pragmatic choices to use the local elites, institutions, and structures they were supposed to replace.¹²⁴

However, the case of Indonesia demonstrates an intriguing level of flexibility, despite—or perhaps because of—its many pragmatic shortcomings. People were not automatically subjected to the whims of their increasingly corrupt chiefs or the fiscal needs of an absent state. Rather, as taxes were operated through structures of local, informal hierarchy that tied into local socio-political organization, they became wrought with a high degree of flexibility and compromise that seems to characterize taxation in general. Subjected taxpayers, having centuries of experience with negotiating their taxes and fiscal identity, attempted to continue doing so under colonialism with occasional success.¹²⁵ Assumptions that colonial rule had complete political and cultural authority over those it ruled underestimate the high levels of individual astuteness many subjects continued to express.¹²⁶

The practice of taxation in colonial Indonesia demonstrates that, even when the axioms of European fiscal development, state building, and democratization do not hold, the ties between taxation and governance are still present, but constructed bottom-up from the peripheries rather than coordinated top-down from the center. Even though it was not achieved through the ballot box, colonial taxation retained an open-ended and negotiable character, as a platform through which the state could be encountered, deflected, and contested.

This observation supports new understandings of *longue durée* processes of fiscal state-building in Asia and Europe and the interplay between modern state-building, governance, and taxation. Schumpeterian fiscal state-formation has long been explained as intertwined with democratization and the making of consolidated Weberian bureaucratic states.¹²⁷ More recent explanations have, however, drawn attention to constant fragmentation and rivalry as drivers of state formation. The central courts of polities or empires around the globe and the administrations of colonial states frequently lost their grip on societies and saw their fiscal systems crumble. Different imperial and colonial governments moved away from centralization and bureaucratization as often as they moved towards it.¹²⁸ “Patrimonialism” fused with “bureaucratization” in colonies as commonly as in metropolises and self-legitimizing truth regimes and ideologies followed these developments accordingly.¹²⁹ Fiscal developments lingered between autocracy and democracy, revenue bargaining and coercion, rendering fiscal modernization a sluggish project of trial and error.

No state has ever had full coercive capacity. Revenue bargaining and quasi-voluntary compliance has always coexisted with coercion. In fact, the increasing capacity of states to “normalize” the payment of tax by interpreting and influencing societies and unifying their interests with those of the public might have been possible only through the active integration of subjects. Hence, any historical or sociological study into tax policies should look beyond the state and include and contextualize the formal and informal activities, interests, and capacities of individuals, families, and other taxpaying entities. Finally, the case of colonial taxation in general and in colonial Indonesia in particular helps us understand the formation of fiscal states across the globe and elucidates that governance, even in the colonial context, is shaped by disputes between states, intermediaries, and subjects over fiscal issues.¹³⁰ States, even colonial states,

came about as hybrid mixtures of the ideologies and theories imposed from above and the practices intercepting these from below. States were never the sole power in shaping themselves.

Endnotes

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37. J. de Jong, *Van Batig Slot naar Ereschuld: De Discussie over de Financiële Verhouding tussen Nederland en Indië en de Hervorming van de Nederlandse Koloniale Politiek, 1860-1900* (’s-Gravenhage, 1989), 30–1, 80–3, 113–8, 268–73; Frankema, “Colonial Taxation and Government Spending.”
38. Schrauwens, *Merchant Kings*, 14, 99–105, 127–32.
39. Booth, *Economic Change*, 25, 35–7, 110, 147.

40. E. Locher-Scholten, *Ethiek in Fragmenten: Vijf Studies over Koloniaal Denken en Doen van Nederlanders in de Indonesische Archipel, 1877–1942* (Utrecht, 1981).
41. Examples include Director of Finance N.J. Struick du Moulin (in office 1905–06) and local civil servant J. Ballot, who argued to continue the coerced coffee cultivation system in West Sumatra. Arsip Nasional Republik Indonesia (National Archives of Indonesia, ANRI), Algemene Secretarie, Grote Bundel (AS GB) Besl. 1341, herein: Director of Finance (DirFin) December 14, 1905; ANRI AS GB Missiven Gouvernementssecretaris [MGS] 4762, herein: Belastingvoostellen Sumatra's Westkust, Advies Ass.-Res. Loeboe Sikaping, November 21 and December 6, 1904.
42. For instance, in the mid-1870s the Director of the colonial Civil Service-Department (the *Binnenlands Bestuur*), C. Bosscher (in office 1875–76) contemplated making the tax rate for some company taxes for non-agriculturalist Javanese progressive, but both the Governor General J.W. van Lansberge (1875–81) and Director of Finances L.J.J. Michielsen (in office 1877–83) argued “Eastern societies” were not “sufficiently developed” to internalize such complex forms of fiscal management. ANRI AS Besl. July 1, 1878 nr. 14, herein: DirFin to GG, 27-12-1878. See also (in *ibid.*), MinKol to GG, 8-11-1878 and Raad van Indië (Council of the Indies; RvI) December 5, 1878.
43. Cf. D. Chakrabarty, *Provincializing Europe: Postcolonial Thought and Historical Difference* (Princeton, 2000), 14–5.
44. For instance O.R.E. Brunner, *De Unificatie van het Belastingstelsel in Ned.-Indië* (Weltevreden, 1928).
45. See, for instance, A. Taselaar, *De Nederlandse Koloniale Lobby: Ondernemers en de Indische Politiek, 1914-1940* (Leiden, 1998), 261–96.
46. C.F. Schoch, *De Heerendiensten op Java en Madura Volgens het Regeerings-Reglement van 1854* ('s-Gravenhage, 1891), 1.
47. C. Fasseur, “Cornerstone and Stumbling Block: Racial Classification and the Late Colonial State in Indonesia,” in *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880-1942* ed. R. Cribb (Leiden, 1994), 31; D.S. Lev, “Colonial Law and the Genesis of the Indonesian State,” *Indonesia* 40 (1985): 59–62.
48. See, for instance, W. de Cock Buning, *De Herziening van het Belastingstelsel voor Nederlandsch-Indië* (Utrecht, 1924) and C. Lulofs, “Belastingpolitiek in de Buitenbezittingen,” *Tijdschrift voor het Binnenlandsch Bestuur* 43 (1912): 74–94.
49. J.W. Meijer Ranneft and W. Huender, *Onderzoek naar den Belastingdruk op de Inlandsche Bevolking* (Weltevreden, 1926), 15, 25–9, 75–7, 146–8, 156–9.
50. E. Locher-Scholten, *Ethiek in Fragmenten: Vijf Studies over Koloniaal Denken en Doen van Nederlanders in de Indonesische Archipel, 1877-1942* (Utrecht, 1981), 1–45, 337; M. Bloembergen and R. Raben, “Wegen Naar Het Nieuwe Indië, 1890-1950,” in *Het Koloniale Beschavingsoffensief: Wegen naar het Nieuwe Indië, 1890-1950*, ed. M. Bloembergen and R. Raben (Leiden, 2009), 9–10.
51. *Staatsblad van Nederlandsch-Indië* ('s-Gravenhage/Batavia, 1816–1948) (hereafter Stbl.) 1878 n349 and 350; De Jong, *Van Batig Slot naar Ereschuld*, 145–9.
52. NA MinKol 1901–53 OV 441, Vb. March 6, 1907 nr. 27, herein: DirFin to Governor-General, December 14, 1905.
53. Stbl. 1864 nr. 169; Ch. F. Van Fraassen, *Ambon: Van Wingewest tot Werfdepot* (Amsterdam, 2018), 291–7.

54. Stbl. 1882 nr. 136 and 137. Its rate differed regionally following local economic conditions.
55. They were introduced in Ambon, for instance, in 1891 to replace the (collectively levied) *nagari* taxes. NA MinKol 1850–1900 4359, Vb. April 12, 1890 nr. 29, herein: Vb., Governor-General to Minister of Colonies, January 28, 1890.
56. Stbl. 1907 nr. 183–184 and 1914 nr. 130.
57. He, *Paths*: 1–7.
58. F. van Anrooij, “Crisis en Financieel Beleid in Nederlandsch-Indie (1920–1925),” in *Between People and Statistics: Essays on Modern Indonesian History Presented to P. Creutzberg*, ed. P. Creutzberg and F. van Anrooij (The Hague/Amsterdam, 1979).
59. De Jong, *Van Batig Slot naar Ereschuld*, 30–1, 80–3, 113–118, 268–73; Van Anrooij, “Crisis en Financieel Beleid,” 119.
60. From 50 to 200 million guilders. See A. Booth, *Economic Change in Modern Indonesia: Colonial and Post-Colonial Comparisons* (Cambridge, 2016), 141, 215.
61. Brunner, *De Unificatie*.
62. J. Roest, “Vergelijkend overzicht van de Buitenbezittingen van de Inlandsche Bevolking Geheven Directe Belastingen over 1913,” *Tijdschrift voor het Binnenlandsch Bestuur* 48 (1913), 518–29.
63. Stbl. 1920 nr. 678; Brunner, *De Unificatie*, 20–2.
64. A. Wahid, *From Revenue Farming to State Monopoly: The Political Economy of Taxation in Colonial Indonesia, Java C. 1816-1942* (Utrecht, 2013), 82–8; C.A. Trocki, “Revenue Farming and the Chinese Economy of Colonial Southeast Asia,” in *China and Southeast Asia: Historical Interactions*, ed. G. Wade and J.K. Chin (New York, 2019), 304, 309–10; J. Butcher and H. Dick, eds., *The Rise and Fall of Revenue Farming: Business Elites and the Emergence of the Modern State in Southeast Asia* (Basingstoke/London, 1993).
65. P. Boomgaard, “Buitenzorg in 1805: The Role of Money and Credit in a Colonial Frontier Society,” *Modern Asian Studies* 20, no. 1 (1986): 35–6, 41–6; Wahid, *From Revenue Farming to State Monopoly*, 25–35, 75–80, 122–9, 143–51, 294–303.
66. Wahid, *From Revenue Farming to State Monopoly*, 151–7, 161–71, 183–237; H. Sutherland, *The Making of a Bureaucratic Elite: the Colonial Transformation of the Javanese Priyayi* (Singapore, 1979), 4–5, 8–9, 15, 30, 35; H.W. van den Doel, *De Stille Macht: Het Europese Binnenlands Bestuur op Java en Madoera, 1808-1942* (Amsterdam/Leiden, 1994), 67, 446–47; C. Fasseur, *De Indologen: Ambtenaren voor de Oost, 1825-1950* (Amsterdam, 1994).
67. Half-hearted ethical attempts to reduce mass consumption of opium and ratify international production agreements could not mask the fact that opium production continued to contribute substantially to government revenue. H. Derks, *History of the Opium Problem: The Assault on the East, ca. 1600-1950* (Leiden, 2012), 348; A. Wahid, “‘Madat Makan Orang’; Opium Eats People: Opium Addiction as a Public Health Issue in Late Colonial Java, 1900–1940,” *Journal of Southeast Asian Studies* 51:1/2 (2020): 25–48.
68. D. Henley, “Credit and Debt in Indonesian History: An Introduction,” in *Credit and Debt in Indonesia, 860-1930. From Peonage to Pawnshop, from Kongsi to Cooperative*, ed. D. Henley and P. Boomgaard (Leiden/Singapore, 2009), 18.
69. C.J.M. Potting, *De Ontwikkeling van het Geldverkeer in een Koloniale Samenleving: Oostkust van Sumatra, 1875-1938* (Leiden, 1997), 137.
70. NA MinKol 1901-1953, OV 2751, Vb. July 7, 1925 nr. 48, and July 8, 1925 nr. 30.

71. Cf. J.C. Scott, *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed* (New Haven, 1998).
72. See for instance A. Likhovski, “‘Training in Citizenship’: Tax Compliance and Modernity,” *Law & Social Inquiry* 32, no. 3 (2007): 665–700; Havik et al., *Administration and Taxation* (prologue), xi.
73. Bush and Maltby, “Taxation in West Africa,” 22.
74. See for instance J. van den Bosch, *Brief, Inhoudende eenige Onpartijdige Aanmerkingen, op eene Memorie, onlangs in het Licht Verschenen, onder den Titel van: Staat der Nederlandsche Oostindische Bezittingen, onder het Bestuur van den Gouverneur Generaal Herman Willem Daendels, Ridder, Luitenant-Generaal, & c. in den Jaren 1808-1811* (‘s Gravenhage/Amsterdam, 1815), iii–iv, 3–4, 16–7.
75. ANRI Dpartment of Finances 344, herein: DF April 28, 1916: Resident [governor] of Rembang to DirFin, March 23, 1913. See also: H.J. Köhler, “Het Opvoedend Element in Belastingheffing Gelegen,” *Tijdschrift voor het Binnenlandsch Bestuur* 45 (1913): 139–40.
76. ANRI AS GB MGS 4515, herein: Besl. August 13, 1906, RvI June 23, 1906.
77. NA MinKol 1901-1953 OV 646, Vb. June 7, 1909 nr. 53, herein: Vb., Advies A3: Governor Aceh to Governor-General, March 2, 1909. Strikingly, similar vocabulary is used by historian P.J. Havik, who describes how in Portuguese Guinea “fiscal policies and practices” constituted “a barometer for gauging the nature of a particular ‘administrative and fiscal culture’ in a colonial setting, and the relevance of local conditions for shaping relations between rulers and ruled . . .” Havik et al., *Administration and Taxation*: 175.
78. M.R. Manse, “From Headhunting to Head Taxes Violence, Taxation and Colonial Governance on Seram, c. 1860–1920,” *BKI* 177, no. 4 (2021): 524–58.
79. Booth, *The Indonesian Economy*, 141, 215–147. By 1930, income tax revenue comprised 20 percent of total government revenue, compared to 80 percent in Burma, but only 34 percent in the Straits Settlements. See Booth, “Towards a Modern Fiscal State in Southeast Asia,” 37–8, 43.
80. Brunner, *De Unificatie*, 7–8, 20–2, 35 (quote).
81. ANRI AS Besluiten, March 17, 1920, nr. 742–743, herein: Resident Bali and Lombok to DirFin, December 21, 1919: Controleur Badung to Assistent-Resident South Bali, December 17, 1919.
82. W. Huff, “Monetization and Financial Development in Southeast Asia Before the Second World War,” *Economic History Review* 56, no. 2 (2003): 301; P.W. Klein, “Dutch Monetary Policy in the East Indies, 1602-1942: A Case of Changing Continuity,” in *Money, Coins and Commerce: Essays in the Monetary History of Asia and Europe*, ed. H.G. van Cauwenberghe (Leuven, 1991); Elson, *Village Java*, 14–5, 123, 262; Potting, *De Ontwikkeling van het Geldverkeer*, 84–118, 138–40.
83. As reported in ANRI AS GB Terzijde Gelegde Agenda (TGA) 9331, herein: Berichten Gouvernementssecretaris (BGS) November 2, 1933: Ass-Res Makassar to Governor of Celebes, March 16, 1933.
84. ANRI, Departement van het Binnenlands Bestuur [Department of Interior Administration; DepBB] 586, herein: DepBB, January 18, 1929: “Statistiekkaart.”
85. See also J. Haga, “De Behandeling van den Gedwongen Arbeid te Genève en de Geschiktheid van de Internationale Arbeidsorganisatie voor Koloniale Arbeidsvraagstukken,” *Koloniale Studiën* 14, no. 2 (1930): 213; E. Frankema and M. van Waijenburg, “Metropolitan Blueprints of Colonial Taxation?: Lessons from Fiscal

Capacity Building in British and French Africa, c. 1880-1940," *The Journal of African History* 55, no. 3 (2014): 372.

86. ANRI AS GB TGA 9331, herein: BGS January 9, 1934/BGS December 18, 1933: "Notulen vergadering" RvI November 25, 1933.

87. ANRI AS GB TGA 8368, herein: DirBB to Res. Palembang, September 4, 1929. He drew this example from an article published in the journal he edited, *Fadjar Asia*, written by a certain Hambali bin Haji Ahjat: *Fadjar Asia*, July 6, 1929.

88. Hambali miscalculated the number of days of corvée services performed by including "bought off" services (transformed into monetary tax payments). Nonetheless, local Dutch administrators had to admit that the number of working days amassed to of 107 days if unpaid coerced labor, of which only 30 were levied under official regulations. The rest took place in a grey area of "government corvée," local village duties and personal services, subject to (perhaps deliberately) poor administration. ANRI AS GB TGA 8368, herein: Controleur Ogan Ilir to Assistant-Resident (Ass-Res) Palembangse Benedenlanden, December 15, 1929, Controleur Maroe Doea to Ass-Res Palembang, April 4, 1930: Bijlage III [...] Afschrift Proces-verbaal, Hambali bin Hadji Ahjat, Res. Palembang to DirBB, 23-4-1930, DirBB to GG, June 5, 1930 and DirBB to GG, June 5, 1930.

89. See E. van Nederveen Meerkerk, *Women, Work and Colonialism in the Netherlands and Java: Comparisons, Contrasts and Connections, 1830-1940* (Basingstoke, 2019), 64–5.

90. Sutherland, *The Making of a Bureaucratic Elite*, 15.

91. Vandenbosch, *The Dutch East Indies*, 71.

92. Scott, *Seeing*, 77.

93. Published in 1901–03 in F. Fokkens, *Eindresumé van het bij Besluit van den Gouverneur-Generaal van Nederlandsch-Indië van 24 Juli 1888 n°8 Bevolen Onderzoek naar de Verplichte Diensten der Inlandsche Bevolking op Java en Madoera, (Gouvernementslanden)* (Batavia, 1901–03).

94. F. Fokkens, *De Afschaffing van Heerendiensten in de Memorie van Antwoord Betreffende de Ontwerp-Indische Begrooting van 1913* ('s-Gravenhage, 1912).

95. A.L. Stoler, *Along the Archival Grain: Epistemic Anxieties and Colonial Common Sense* (Princeton, 2009), 29–31.

96. Boomgaard, *Children*, 66–67; Breman, *Koloniaal Profijt*, 55, *Control of Land and Labour*, 6; Elson, *Village Java*, 144, 159–61.

97. Manse, *Promise Pretence and Pragmatism: Governance and Taxation in Colonial Indonesia, 1870-1940* (Leiden, 2021), 84.

98. As reported by many Residents in Java after an enquiry by the "Director of Interior Administration" in 1874–75, into the use of personal services. NA MinKol 1850–1900 3190, Vb. 18 April, 1879 nr. 31, herein: Vb., fol. 5–7, 15–17, DirBB to GG, December 28, 1874. See also Elson, *Village Java*, 91, 213–4, 385 [nr. 429]; Kiser and Levi, "Interpreting the Comparative History," 563.

99. Departement van het Binnenlandsch Bestuur, *Handleiding ten Dienste van de Indische Bestuursambtenaren op Java en Madoera*, no. 2/BB: *Hoofdgeld* (Weltevreden: 's Landsdrukkerij, 1918), 10–4, 28–30; art.3a.

100. L.W.C. van den Berg, "Het Inlandsche Gemeentewezen op Java en Madoera," *BKI* 52, no. 1 (1901): 43, 101–4; F.A.M. Hüsken and B. White, "Java: Social Differentiation,

Food production, and Agrarian Control,” in *Agrarian Transformations: Local Processes and the State in Southeast Asia*, ed. G. Hart, A. Turton, and B. Fegan (Berkeley, 1989).

101. Ernst, “Afschaffing of Afkoopbaarstelling der Heerendiensten op Java,” *Indische Gids* 12 (1890): 1448–51.

102. NA MinKol 1850–1900 5251, Vb. March 1, 1898 nr. 16, herein: RvI May 26, 1891.

103. NA MinKol 1901–53 OV 646, Vb. June 7, 1909 nr. 53, herein: Advies A3, “bijlage”: “Rapport (nota) voor de Civiel en Militair Gouverneur van Atjeh en Onderhoordigheden. Belasting van de inheemse bevolking en de aanwending harer opbrengst in het directe volksbelang, door H. Colijn, hoofdambtenaar commissie,” August 31, 1908, fol. 1–10.

104. ANRI DepBB 585, herein: DepBB, 18-1-1927, Register No. BG 16/1/1, DepBB, 15-2-1926: “Rapport BB (model 144) over Tevredenheidsbetuiging Ass-Res F. Greven en Controleur B. de Jong van GG over gereedkomen Gorontalo weg.”

105. ANRI AS GB MGS 4263, herein: Besl. August 26, 1864 nr. 32: Governor Moluccas to Governor-General, May 30, 1864 and December 27, 1864; MGS June 22, 1903: “Nota betr. request der regenten van Ambon gehouden verzoek bij wijze van tractement een geldelijke tegemoetkoming te verlenen, Controleur J. van Lier.”

106. ANRI AS GB MGS 4263, herein: MGS June 22, 1903: “Nota [. . .] Controleur J. van Lier”; Chauvel, *Nationalists, Soldiers and Separatists*, 89–94.

107. Lulofs, “Belastingpolitiek,” 77.

108. A. van der Meer, *Performing Power: Cultural Hegemony, Identity, and Resistance in Colonial Indonesia* (Ithaca/London, 2020).

109. R.A. Kern, “Het Landelijk Stelsel in het Bantensche Rijk,” *Indische Gids* [IG] 28 (1906): 589–92; S. Kartodirdjo, *The Peasants’ Revolt of Banten in 1888: Its Conditions, Course and Sequel. A Case Study of Social Movements in Indonesia* (‘s-Gravenhage, 1966), 34–5.

110. Hugenholtz, *Landrentebelasting*, 32, 39–40.

111. NA MinKol 1850–1900 4553 Exh. March 5, 1892; ANRI AS GB Besl. 142, herein: MGS September 21, 1892: Extract Besl. 30-1892; Stbl. 1893 nr. 108. See also Kartodirdjo, *The Peasants’ Revolt*, 31-2, 63-4, 274-87; Fokkens, *Eindresumé I* (part 1), 3, 19, 21–5, 28–9.

112. J. Kamp and M. van Rossum, “Introduction: Leaving Work Across the World,” in *Desertion in the Early Modern World: A Comparative History*, ed. M. van Rossum and J. Kamp (London, 2016); L. Lucassen and L. Heerma van Voss, “Introduction: Flight as Fight,” in *A Global History of Runaways: Workers, Mobility, and Capitalism 1600-1850*, ed. M. Rediker, T. Chakraborty, and M. van Rossum (Oakland, 2019).

113. G.L. Tichelman, “Bataksche Belastingbelevissen,” *Indische Gids* 60, no. 1 (1938): 135–41, 136.

114. Tichelman, “Bataksche Belastingbelevissen,” 136.

115. Tichelman, “Bataksche Belastingbelevissen,” 136.

116. NA, Collectie 133 G.L. Tichelman, 1907-1940 7: Memorie van Overgave Amahei, 1922, fol. 290–8.

117. Of course, citizenship in the colonial state was racially informed per definition. See U. Djalins, “Becoming Indonesian Citizens: Subjects, Citizens, and Land Ownership in the Netherlands Indies, 1930–37,” in *Journal of Southeast Asian Studie* 46, no. 2: 227–45; R.E. Elson, “Constructing the Nation: Ethnicity, Race, Modernity and Citizenship in

Early Indonesian Thought,” in *Asian Ethnicity* 6, no. 3 (2005): 145–60; B. Luttikhuis, *Negotiating Modernity: Europeaness in Late Colonial Indonesia, 1910-1942* (Florence, 2014), 9–12, 100–2.

118. R.M. Soewardi Soerjaningrat (Ki Hadjar Dewantara), “Als ik eens Nederlander was,” *De Express*, 13 July 1913.

119. Ch. F. van Fraassen, *Ambon in het 19-eeuwse Indië: Van Wingewest tot Werfdepot* (Amsterdam, 2018), 66–67. See also: C. Bakhuizen van den Brink, “De Inlandsche Burgers in de Molukken,” *BKI* 70, no. 1 (1915): 595.

120. NA MinKol MvO 311 (Quarles de Quarles, 1908); NA MinKol 1901–53 OV 2712, Vb. March 9, 1925 nr. 2, herein: Res. Ambon to GG, February 28, 1924.

121. NA MinKol OV 812, Vb. March 31, 1911 nr. 9, herein: “Inlandse Burgers Arnold Ferdinandus, Zacharias Pesulima, Jozias Marissa and Habel Rieuwpassa” to MinKol, February 1, 1911.

122. NA MinKol OV 812, Vb. March 31, 1911 nr. 9, herein: “Inlandse Burgers.”

123. Stbl. 1914 nr. 132.

124. M. Martin, “Patrimonialism, Bureaucratization, and Fiscal Systems of British Bengal, 1765–1819,” in *Patrimonial Capitalism and Empire*, ed. M.M. Charrad and J. Adams, 191–216 (Bingley, 2015), 193–5; T. Roy, “Why Was British India a Limited State?” in *Fiscal Capacity and the Colonial State*, 77–109; Gardner, *Taxing Colonial Africa*, 41, 100–16, 123–5, 157–63, 190–1; Frankema, “Colonial Taxation and Government Spending,” 138; Havik et al. *Administration and Taxation in Former Portuguese Africa*; Channing, “Taxing Chiefs.”

125. Havik et al. *Administration and Taxation in Former Portuguese Africa*, 93.

126. N. Wickramasinghe, “Colonial Governmentality and the Political Thinking Through ‘1931’ in the Crown Colony of Ceylon/Sri Lanka,” *Socio* 5 (2015), 99–114, 106–7.

127. B. Yun-Casalilla, “Introduction: The Rise of the Fiscal State in Eurasia from a Global Comparative and Transnational Perspective,” in *The Rise of Fiscal States*, 33.

128. See Scheidel, “Tributary Empires,” 196–200; Monson and Scheidel, “Fiscal Regimes,” 4; P.F. Bang, “Tributary Empires and the New Fiscal Sociology, Some Comparative Reflections,” in *Fiscal Regimes*, 535–6, 542; Kiser and Levi, “Interpreting the Comparative History of Fiscal Regimes,” 537–56; M. Dinicco, “Fiscal Centralization, Limited Government, and Public Revenues in Europe, 1650–1913,” in *The Journal of Economic History* 69, no. 1 (2009): 48–103.

129. J.P. Adams, “Trading States, Trading Places: The Role of Patrimonialism in Early Modern Dutch Development,” *Comparative Studies in Society and History* 36, no. 2 (1994): 319–55; J.P. Adams, “Principals and Agents, Colonialists and Company Men: the Decay of Colonial Control in the Dutch East Indies,” *American Sociological Review* 61, no. 1 (1996): 12–28; J.P. Adams, *The Familial State: Ruling Families and Merchant Capitalism in Early Modern Europe* (Ithaca [NY], 2005); J.P. Adams and M.M. Charrad, “Introduction: Old (Patrimonial) Political Forms Made New,” in *Patrimonial Capitalism and Empire*, 1–5.

130. Cf. M. Moore, “Between Coercion and Contract: Competing Narratives on Taxation and Governance,” in *Taxation and State Building in Developing Countries: Capacity and Consent*, ed. D. Brautigam, O. Fjelstad, and M. Moore (Cambridge, 2008), 63.