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# State of Reciprocity: The “Looping Effect” in the Circular Production of Colonial Knowledge, Social Customs, and Tax Policy in Nineteenth- and Twentieth-Century Indonesia

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## Abstract

This article traces Hacking’s “looping effect” in colonial policies and practices of taxation, coerced labour, and governance in Indonesia. It argues that knowledge production for the purpose of taxation was a two-way, interactive process which was in particular influenced by complexes of local indigenous social organization, institutions, mentalities, and behaviour as expressed through *adat* (Indonesian systems of political-social norms and customary law). Such patterns and systems, the article reveals, were internalized into and started working reciprocally with colonial policy, knowledge production, and administrative practices. Taxation made up and changed people, but underlying strategies to categorize and “make known” subjects were also recognized and actively used, evaded, or influenced by these subjects and by local intermediaries. Consequently, colonial knowledge created an institutional framework that reoriented the self-perception of these subjects and intermediaries, which then changed and reconditioned popular responses to the colonial state. Systems of colonial knowledge were thus modified to eventually fit the realities they were supposed to describe, influence, and legitimize, creating a looping effect between colonial, “made up,” and actual social realities.

**Keywords:** Indonesia; Customary Law; Taxation

## Introduction

It has been almost twenty years since Frederick Cooper called to exchange the agency of “colonial modernity’ and ‘colonial governmentality’” for “multiple agents, actions, forces and processes of historical explanations.”<sup>1</sup> Since then, as the editors of this special issue emphasize in their introduction, we are only beginning to discover the implications of the entanglements and interactions between colonial institutions and the responses of local actors, to move beyond the supposedly universalizing and transformative power of colonial modernization.<sup>2</sup> Hence, these interactions, and the resultant “unevenness of colonizing

<sup>1</sup> Frederick Cooper, *Colonialism in Question: Theory, Knowledge, History* (Berkeley: University of California Press, 2005), 134.

<sup>2</sup> Nira Wickramasinghe, “Colonial Governmentality and the Political Thinking Through ‘1931’ in the Crown Colony of Ceylon/Sri Lanka,” *Socio* 5 (2015), 106.

processes and the small and profound effects of the evasions, deflections, and struggles within colonized territories,” indeed still remain observed “in a vaguely defined metahistory rather than in the situations in which people actually acted.”<sup>3</sup>

In this article, I identify colonial taxation as a concrete example of such situations of interaction. The article unveils how in colonial Indonesia (or the Dutch East Indies) in the late nineteenth- and early twentieth-century colonial bureaucratic practices, policies, reforms, and the creation of new knowledge, categories and descriptions in matters of taxation resonated, shifted, and changed in interaction with the experiences and responses of targeted populations. Across the Indonesian archipelago, the fundamental ingredients for colonial systems of taxation were found in local social principles and complexes of “practical knowledge,” that is, the social organization, mentalities, and behaviour of indigenous populations as expressed through *adat* (Indonesian systems of socio-political norms and customary law). As these were gradually internalized into colonial policy, they, and the vocabulary in which they were expressed, became inextricably interconnected with the decrees, orders, and precepts of the colonial state.

Under the influence of local experiences and practices, colonial knowledge was subject to constant bottom-up reinterpretation that reshaped it to make it fit the realities it was supposed to describe, influence, and legitimize. Simultaneously, colonial “modernizing” strategies to categorize and “make known” colonized subjects were recognized as such by these subjects, who tried to use them to their own advantage. Hence, colonial production of knowledge created an institutional framework that reoriented the self-perception of colonial subjects and indigenous rulers and elites, which then changed and reconditioned popular responses to the colonial state. Indeed, the colonial state’s “categories and identity” were “reciprocally formed.”<sup>4</sup> Taxation, it can be said, “made up people” and changed them, but equally, people “made up” and influenced the state and its tax regime, creating a “looping effect” between the state’s mechanisms and popular responses to these.<sup>5</sup> Occasionally, this loop remained incomplete, as colonial interpretations of *adat* did not automatically resonate with the experiences and expectations of colonized populations.

Below I will first briefly reflect on the relevance of taxation and coerced labour in the context of colonial knowledge production and governance, and then demonstrate how such forms of knowledge production generated various looping effects in a number of cases in Java and Sumatra.

### *Taxation, Knowledge Production, and Colonial Statecraft*

The relevance of taxation to understand the reciprocal formation of bureaucratic categories, identities, and knowledge is found in the fact that it addresses patterns of income, property, consumption, and production, typically social aspects that (colonial) state officials aimed to change and through which they observed subjects. Taxation always concurred with data collection and with recognition and registration as an important motivator of bureaucratization; “the spectre lying behind the registration of persons in most societies was often the tax collector.”<sup>6</sup> Taxation required (and enabled) an elaborate administrative apparatus, to satisfy the colonial appetite for knowledge and data, to

<sup>3</sup> Cooper, *Colonialism in Question*, 54.

<sup>4</sup> Davide Sparti, “Making Up People: On Some Looping Effects of the Human Kind—Institutional Reflexivity or Social Control?,” *European Journal of Social Theory* 4:3 (2001), 331, 34.

<sup>5</sup> Ian Hacking, “Making up People,” *London Review of Books*, 2006.

<sup>6</sup> Christopher Bayly, “Foreword,” in *Registration and Recognition: Documenting the Person in World History*, ed. K. Breckenridge and S. Szreter (Oxford: Oxford University Press, 2012), ix–xiii, xi.

categorize and register colonized populations, and to define and rearrange local society, in Indonesia's case by mapping *adat* and its social prescriptions.

Subsequently, across the colonized world, taxation came to be seen as an important transformative instrument to guide and correct popular behaviour, or to shape governable and obedient subject-citizens.<sup>7</sup> Tax regimes helped to disclose and produce "social facts" in order to transform, "improve," protect, serve, and discipline and punish.<sup>8</sup> Such facts, of course, were far from innocent, and always geared towards framing and maintaining distinctions in service of colonial power and canonical European self-understandings.<sup>9</sup> Colonial states, for instance, demanded and enforced specific patterns that optimized tax collection, such as sedentary lifestyles and individual income earning and property holding. Furthermore, the colonial "discursive construction" of "others," as pungently demonstrated by scholars in the case of Southeast Asia, employed a lens that explained the value of colonized populations in the narrow terms of their use to European industry and exploitation.<sup>10</sup> Consequently, colonial knowledge focused on identifying, mapping, labelling, categorizing, and enlarging those specific social patterns in that it could use, no matter how pertinent these actually were.

However, that does not imply colonial fiscal administration was a unidirectional force, and that targeted populations were simply victims of colonial attempts at disciplining and domestication. Rather, as the case of colonial Indonesia will reveal, the conduct of registering and documenting subjects into "legible" categories for taxation demanded constant interaction with them.<sup>11</sup> This presented unmistakable opportunities for these subjects, and in particular the gamut of government intermediaries, to manipulate the functioning of the state, further blurring the boundaries between "colonial power" and "indigenous resilience." While of course not unlimited in their agency either, in many parts of Indonesia these subjects and intermediaries ensured to engage with colonial registries of power, potentially influencing how colonial knowledge production labelled them.

Furthermore, *adat* in many cases often prescribed a large degree of consultation and negotiation, which was transferred along with its overarching incorporation into colonial policy. As a result, in the process of their implementation into practice, policies of registration, taxation, and labour extraction were constantly transformed, reinterpreted, and mixed with the local structures and practices colonial officialdom was supposed to change and replace. This resulted occasionally in more open and negotiated practices of taxation, shaping an arena for everyday strategies of deferral and displacement to contest the colonial state.<sup>12</sup> The colonial tax system hence developed in a circular motion from its transmission from the heights of bureaucracy through its mediation and practicing on the spot.

<sup>7</sup> See, for instance, Nancy Rose Hunt, "Noise Over Camouflaged Polygamy, Colonial Morality Taxation, and a Woman-Naming Crisis in Belgian Africa," *Journal of African History* 32:3 (1991), 471–94, 474; Barbara Bush and Josephine Maltby, "Taxation in West Africa: Transforming the Colonial Subject into the 'Governable Person,'" *Critical Perspectives on Accounting* 15:1 (2004), 5–34; Philip Havik, Alexander Keese, and Maciel Santos, *Administration and Taxation in Former Portuguese Africa, 1900–1945* (Newcastle-upon-Tyne: Cambridge Scholars, 2015), xi.

<sup>8</sup> Michel Foucault, *Discipline and Punish: The Birth of the Prison* (New York: Vintage Books, 1995), 190–1.

<sup>9</sup> Edward Said, *Orientalism* (London: Penguin, 2003), 8–9, 46.

<sup>10</sup> Syed Hussein Alatas, *The Myth of the Lazy Native: A Study of the Image of the Malays, Filipinos and Javanese from the 16th to the 20th Century and Its Function in the Ideology of Colonial Capitalism* (London: F. Cass, 1977); Farish Noor, *The Discursive Construction of Southeast Asia in 19th Century Colonial-Capitalist Discourse* (Amsterdam: Amsterdam University Press, 2017).

<sup>11</sup> James Scott, *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed* (New Haven, Conn.: Yale University Press, 1998).

<sup>12</sup> Maarten Manse, "Two Sides of the Same Coin: Direct Taxation, Governance and Negotiating the State in Colonial Indonesia," *Journal of Social History* 56:2 (2022), 411–38.

Thereby, popular resilience to colonial demands and prescriptions, as well as the ways in which colonial knowledge was produced, started to inform and change the state itself.

To demonstrate how this process evolved, the following sections use local sources from Dutch and Indonesian archival collections, as well as published materials written by contemporary local officials, to exemplify specific cases of the elaboration of government programs of coerced labour and taxation. I begin in Java, followed by a section on Sumatra, both focal islands of Dutch colonialism in the nineteenth and twentieth centuries.

## Looping the *Adat* Lexicon: Colonial Capitalism, Coerced Labour, and Taxation in Java

### *Coerced Cultivation and Corvée Labour*

Before 1870, few monetary taxes were levied in Java, or, in fact, anywhere in the Dutch East Indies. Instead, colonial profits, government revenue, and state activities were covered by use of government monopolies on trade, levying of tariffs, and through various overlapping regimes of coerced labour. The latter took shape in the form of multiple, overlapping, coerced “cultivation systems” and corvée labour regimes. For this article, it is mostly these corvée services that I am interested in, as the colonial policies deployed to reorganize and abolish them would set in motion a looping effect in which these policies begun interacting and with popular behaviour and indigenous society, producing new forms of social organization which colonial state officials initially attempted to unravel and change.

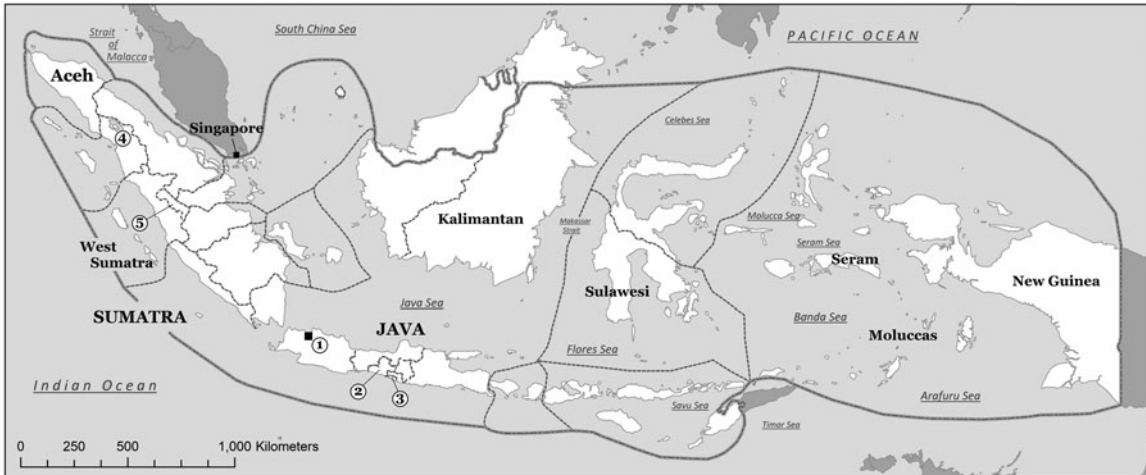
While coerced cultivation was gradually deconstructed later in the nineteenth century as a result of liberalization and various political, economic, and social transformations in the metropole and in the colony, the use of various corvée services for all sorts of activities—road construction and maintenance, mail delivery, or the policing and guarding of villages—persisted until the end of Dutch colonialism in Indonesia.<sup>13</sup> The usage of corvée services by the colonial government politically rested on an appropriation and transformation of specific labour entitlements of Java’s aristocracy. In the mid-eighteenth century, the last ruler of the Javanese Islamic empire of Mataram had surrendered his entire realm in a treaty signed on his deathbed to the Dutch colonial state’s predecessor, the Dutch East India Company or VOC (1602–1799). After this event, the empire was split up into separate principalities, and the Dutch claimed sovereignty and landownership over the majority of Java based on this, and other treaties, and hence the sovereign rights to labour services and taxes from all inhabitants in the deceased empire’s former apanage lands.<sup>14</sup>

This “dogma of supreme landownership” was never fully embraced by the Javanese nobility nor something the Javanese emperor could ever have successfully enforced, but it still legitimized much of the Dutch claim to Java’s soil and labour power.<sup>15</sup> Based on this disputed dogma, the colonial Government Regulation of 1854, a century after Dutch appropriation of the Javanese empire, would still stipulate that services were somehow intrinsically connected to usufruct or ownership rights to land. It demanded that all

<sup>13</sup> See Maarten Manse, “Koloniale gebreken: Ongelijkheid en exploitatie in Nederlands-Indië vanuit praktisch-bestuurlijk perspectief verklaard,” *Tijdschrift voor geschiedenis* 136:3 (2023), 212–32, and “Coerced Labour and Colonial Governance in Nineteenth and Twentieth Century Indonesia,” *Labor History* 64:5 (2023), 496–513.

<sup>14</sup> Merle Ricklefs, *Jogjakarta under Sultan Mangkubumi* (Oxford: Oxford University Press, 1974), 49–55; Willem Remmelink, *The Chinese War and the Collapse of the Javanese State, 1725–1743* (Leiden: KITLV Press, 1994), 132–8.

<sup>15</sup> Taro Goh, *Communal Land Tenure in Nineteenth-Century Java. The formation of Western Images of the Eastern Village Community* (Canberra 1998) 21–39, 46–79, 90–4. See also Han Resink, “De Inlandsche Staten in den Oosterschen Archipel (1873–1915),” *Bijdragen tot de Taal-, Land- en Volkenkunde* 116 (1960), 313–49.



Map 1. Colonial Indonesia, provincial borders ca. 1930.

- 1. Batavia
- 2. Kedu
- 3. Pakualam
- 4. Lake Toba
- 5. Tanah Datar

services had to be performed “in accordance to existing customs, establishments, and needs.”<sup>16</sup> Exactly how this worked or to what these “existing customs” pertained remained unclear, even though labour services by then had already become pivotal to the colonial economy.

Hence, in the 1880s, the colonial government ordered an investigation into the precepts and conditions under which colonial coerced labour services were levied in Java. The lead investigator, F. Fokkens, published the results in three hefty, encyclopaedic volumes in 1901–3, charting these conditions for every region of Java. His primary task was to identify ways to replace labour services with monetary taxes that could be levied on an individual basis. Such a transformation would supposedly also induce a transition of “communal” coerced labour to individual monetary income earning as an essential part of economic “modernization.” Hence, Fokkens’ investigation became deeply biased towards individualized patterns of access to land. Furthermore, colonial attempts at grasping and codifying *adat* realities, such as Fokkens’ inquiries into corvée labour, was an interactive process driven by more than only the colonial will to know.

Traveling across Java, Fokkens and his team observed corvée practices, interviewed village chiefs and peasants, and studied local *adat*. Their core task was to map the principles by which corvée services supposedly were levied.<sup>17</sup> However, as knowledge of *adat* was usually transferred verbally by specific chiefs, Fokkens’s project ultimately created *adat* by codifying it, rather than describing it. To illustrate I will highlight one particular region, Kedu (see map 1), in Central Java, where Fokkens commenced his research project.

### *Recreating the Adat Archive of Kedu*

In Kedu, and in most of Central Java, one’s liability to perform corvée generally was related to rights to shares of arable land within the village community. The amount and types of rights to land a person held determined the type and amount of services and taxes to be paid. There were various groups of peasants who each held specific rights for access to rice fields, yards, or gardens. In general, owning more land shares automatically increased one’s supposed capacity to contribute to the tax burden.<sup>18</sup> Fokkens, however, looking for ways to enable taxation on an individual level, defined only two groups, one determined as “fully” liable to taxation, and the other only as “half.” This translated to an equivalent of one guilder versus 0.50 guilders of “head tax” levied in replacement of corvée labour. In this simplified reality, the latter group would perform only half the services and paid half the taxes the former did.<sup>19</sup> Moreover, some peasants, who owned plots of land in multiple villages, supposedly had “double liability.” This became the standard for the entire region, as codified into the new “corvée ordinance” for Kedu issued in 1889.<sup>20</sup>

The complex reality in Kedu, however, was that many peasants shared in a collection of communally held or leased land rights disseminated throughout various villages. Simply

<sup>16</sup> Charles Ferdinand Schoch, *De Heerendiensten op Java en Madura Volgens het Regeerings-Reglement van 1854* (Van Stockum, 1891), 1.

<sup>17</sup> Fokko 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*, 3 Vols. (*Gouvernementslanden*) (’s Gravenhage: Ter Algemeene Landsdrukkerij, 1901–3), vol. 1, 6–8.

<sup>18</sup> Sumarsaid Moertono, *Negara dan Usaha Bina-Negara di Jawa Masa Lampau: Studi tentang Masa Mataram II, abad 16 sampai 19* (Jakarta: Yayasan Obor Indonesia, 1985), 144–5.

<sup>19</sup> Some peasants were assigned as having only “quarter” liability. Full corvée liability theoretically comprised 52 days of service, so half liability came down to 26 days and quarter liability to 13 days of labour. Fokkens, *Eindresumé*, vol. 1, 99.

<sup>20</sup> *Staatsblad van Nederlands-Indië* [State gazette of the Dutch East Indies, hereafter Stbl.], 1889 nr. 267.

put, they enjoyed various smaller and bigger shares in rights to plots of land scattered across the region. To many peasants, double liability posed an impossible burden as it taxed the *number* rather than the (total) size of the lands they owned. This forced many peasants into debt and encouraged chiefs to stimulate “land ownership” by awarding land tenure to enlarge the number of coerced labourers and taxpayers.<sup>21</sup> Indeed, full (or double) liability offered local village chiefs and the state much more potential labour power. Hence, individual landholding of as much land as possible was actively stimulated to maximize the number of liable *corvée* labourers and spread the *corvée* burden over as many people as possible, regardless of the size of lands or the wealth of its owners.<sup>22</sup> Many villagers were subsequently automatically assessed at the full amount of one guilder of head tax, and in response started trying to evade land registration, or simply exchanged their monetary taxes back for labour services in a private arrangement with local tax-collecting village officials.<sup>23</sup>

Intriguingly, the structural overburdening of many villagers in Kedu, and their responses to it, were integrated into colonial knowledge as characteristic of “traditional society.”<sup>24</sup> Before colonial rule, up until somewhere in the mid-eighteenth century, it was not uncommon for overburdened peasants in Central Java to sever ties with their rulers and shift allegiance to find better terms and conditions elsewhere.<sup>25</sup> However, armed with the bureaucratic instrumentation and policing power of the colonial state, and by using the services of local strongmen, village rulers became increasingly better at retaining people.<sup>26</sup> Tax receipts, for instance, were also used as travel passes and proof of identification to impede avoidance of payment. Assessed taxpayers located outside their registered place of residence and unable to show an assessment bill were punishable with a fine or extra coerced services.<sup>27</sup>

Problematically, Fokkens and his investigators largely relied on data provided by the same local elites and headmen who levied services and taxes. These elites managed to consolidate information advantageous to them in colonial reports, enhancing their own interests and influence.<sup>28</sup> As in precolonial times, they constantly attempted to renegotiate the terms under which labour, land, and tax rights were redistributed.<sup>29</sup> Such

<sup>21</sup> Fokkens, *Eindresumé*, vol. 2, 68–9; Peter Carey, *The Power of Prophecy: Prince Dipanagara and the End of an Old Order in Java, 1785–1855* (Leiden: KITLV, 2008), 383, 464–6.

<sup>22</sup> Ernst, “Afschaffing of afkoopbaarstelling der heerendiensten op Java,” *Indische Gids* XII (1890), 1434–62, 1444. Ernst was the pseudonym of colonial official W. P. D. de Wolff van Westerrode (1857–1904).

<sup>23</sup> National Archives of Indonesia, Archives of the “Algemeene Secretarie Grote Bondel” series (hereafter ANRI AS GB), inv. no. 4038, herein: “Missive Gouvernementssecretaris” (MGS), 15 March 1900: “Nota Heerendienstplicht,” “Verslag van het onderzoek naar de werking van regelingen der heeren- en desadisten in de Res. Kedoe” (date unclear), 5–6; National Archives, The Hague (hereafter NA), Archives Ministry of Colonies (hereafter MinKol), 1850–1901 Openbaar Verbaalarchief (hereafter OV) 4332, *Verbaal* (Vb.) 14 January 1890 nr. 27, herein: *Advies Raad van Indië*” (hereafter RvI) 14 June 1889; NA MinKol 1850–1900 4457, Vb. 14 March 1891 n54, herein: Governor General (hereafter GG) to MinKol, 20 October 1888 and Besl. GG, 17 December 1890; Fokkens, *Eindresumé*, vol. 1, 105.

<sup>24</sup> ANRI AS GB 4038, MGS 15 March 1900, “Nota Heerendienstplicht.”

<sup>25</sup> Onghokham, “Social Change in Madiun (East Java) during the Nineteenth Century: Taxes and Its Influence on Landholding” (paper presentation, Seventh Conference of the IAHA, Bangkok, Chulalongkorn University Press, 1979).

<sup>26</sup> Henk Schulte Nordholt, “De jago in de schaduw: misdaad en ‘orde’ in de koloniale staat op Java,” *De Gids: Nieuwe Vaderlandsche Letteroefeningen* 146:8/9 (1983); Margreet van Till, *Banditry in West Java, 1869–1942* (Singapore: National University of Singapore Press, 2011).

<sup>27</sup> See for instance Stbl. 1914 n130, art. 11–13.

<sup>28</sup> Ernst, “Afschaffing of afkoopbaarstelling,” 1477; Fokko Fokkens, *Bijdrage tot de Kennis onzer Koloniale Politiek der Laatste Twintig Jaren*, 2 vols. (’s Gravenhage: Couvée, 1908).

<sup>29</sup> Jan Wisseman Christie, *Theatre States and Oriental Despotisms: Early Southeast Asia in the Eyes of the West* (Hull, UK: University of Hull, Centre for South-East Asian Studies, 1985), 15, 24–6, 33–6; Jan Wisseman Christie, “State

practices were incorporated into Dutch colonialism along with the overarching merger of *adat* and processes of colonial governance. Furthermore, village chiefs would administrate services and taxes more meticulously when they were under scrutiny, only to levy extra services later on, when the Dutch administrators or investigators had left the village again. They anticipated colonial knowledge production and acted accordingly, which then was attributed by colonial officials to the innate “corrupted” nature of indigenous chiefs.<sup>30</sup> However, tax-paying populations ruled by the new, “colonially created” elites were certainly not completely subject to the whims of those above them. Frequently, they evaded taxes and services by cunningly avoiding being registered with multiple land shares or negotiating their assessments.<sup>31</sup> This would prompt the colonial government to once again create new narratives regarding tax evasion and formulate new policies to address these issues.<sup>32</sup>

That way, colonial categorizations and knowledge production motivated new types of behaviour which were interpreted in such a way that it legitimized further colonial intervention. This provided a looping effect in which specific orientalist notions or labels, such as the “exploited villager” and the “despotic village chief,” were the result of colonial policy but internalized into policy as indigenous deficiencies requiring further colonial intervention. Indeed, Fokkens’ investigations can be seen as the typical “quasi-state technologies” that helped to “reconstruct historical narratives, decreeing what past events were pertinent to current issues and how they should be framed,” thereby demonstrating “the state’s right to power through its will to the production of truth.”<sup>33</sup>

However, colonial knowledge production, as exercised by Fokkens, simultaneously provided room for colonized people, local chiefs, and their systems of customary law to interpret colonial policy in their own terms. More than just state technologies to generate new (or predetermined) truths fitting the warped, overgeneralizing, and abstracting understandings or the “poor *adat*-lexicon” of “bureau-men” in Batavia,<sup>34</sup> colonial investigations and policies were turned around by local people and chiefs to navigate the state’s demands, which subsequently informed the further production of new “truths” and policies, repeating the circle. Populations and their *adat* systems were “moving targets,” as they interacted with the investigations and descriptions of colonial officials, contributing to the reproduction and change of the schemes and policies of the state that classified them.<sup>35</sup>

This becomes even clearer when examining tax payment ceremonies and the specific contexts under which colonial taxes were implemented. Investigating these further demonstrates that practices of exchange, bargaining, and consultation, which were deeply ingrained in precolonial taxation and power in the Indonesian archipelago, remained pivotal under colonial rule, as the next section exemplifies in the case of Northern Sumatra.

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Formation in Early Maritime Southeast Asia: A Consideration of the Theories and the Data,” *Bijdragen tot de Taal- Land- en Volkenkunde* 151:2 (1995), 235–88, 235–7, 240–2; Sumarsaid Moertono, “Dulu, Kedudukan Wajib Pajak Itu Terhormat,” *Prisma* 14:4 (1985), 59–62, 59–60.

<sup>30</sup> B., “Heerendiensten op Java,” *Tijdschrift voor het Binnenlandsch Bestuur* 2 (1889), 203–9.

<sup>31</sup> ANRI AS GB MGS 4038, herein: “Voorschriften ter uitvoering van de ordonnantie tot regeling der heeren- diensten in de residentie Kedoe.”

<sup>32</sup> *Ibid.*

<sup>33</sup> Ann Laura Stoler, *Along the Archival Grain: Epistemic Anxieties and Colonial Common Sense* (Princeton, N.J.: Princeton University Press, 2009), 29–31.

<sup>34</sup> Cornelis van Vollenhoven, *De Indonesiër en Zijn Grond* (Leiden: v/h E.J. Brill, 1919), 42. Batavia was the capital of the colony, in current-day Jakarta; see map 1.

<sup>35</sup> Hacking, “Making Up People.”



## Resilience and Resistance in Sumatra

### Practicing Taxation

Precise registration in tables, graphs, summaries, and maps were at the heart of ideal forms of colonial governance and taxation. The notion of a quantifiable and agreeable colonial population in itself was impossible without statistical recreation.<sup>36</sup> However, in colonial Indonesia, the detailed administration of every hamlet, neighbourhood, or village was beyond the capacity of the civil service. Colonial officials were simply too thinly spread on the ground.<sup>37</sup> Hence, taxation and its requisite forms of accounting, identification, and administration were largely outsourced to local co-opted headmen and chiefs as intermediaries, who were expected to keep track of each individual, and their property and income, under their supposed command.

Amongst the few instances at which European colonial administrators and taxpayers actually met were the annual tax gatherings, at which local tax committees, consisting of a local Dutch official, an indigenous chief or ruler and his staff of servants and scribes, toured around the region to audit the reported incomes and tax assessments of all subjects in each village. Each taxpayer was allowed to come forward to appeal and plea for a reduction of their taxes. One official, stationed in the Batak region around lake Toba in Northern Sumatra (see map 1) in the 1930s, reported how income taxes hence turned out structurally negotiable, as taxpayers were judged based on observable indicators of their wealth. They would therefore use the opportunity to “create the impression of abject poverty,” and “sketch in detail their scantiness of incomes and weakness of limbs, to tell of diseases, calamities and hardships that have made it difficult, if not impossible, to scrape together the essential daily needs, discoursing to the commission in order to be exempted from paying tax.”<sup>38</sup> This way, some managed to secure handsome discounts in their taxpayment, depending on whether the local ruler, the *raja*, judged their story to be true.<sup>39</sup>

What this demonstrates, once again, is that colonial knowledge production had little to do with extensive data gathering to reach some sort of statistical reproduction that made society “legible” to the state.<sup>40</sup> Colonial knowledge was, of course, never produced in such systematic or neutral ways. Instead, it was born out of processes of interaction, negotiation, mediation, and manipulation through which colonial officials and their intermediaries operated. But because colonial knowledge, as accumulated and documented in the reports and instructions of civil servants, was treated as if it was undistorted and objective, the legislation and policies it produced were constantly influenced by the negotiating strategies and interventions of subjects and their chiefs. Because negotiation practices such as those displayed at the tax gatherings happened in the presence of the European authorities, people could try to record their own facts into European colonial archives, to secure lower assessments and protect against their chiefs’ fiscal appetite. It may have perfectly been the case that subjects did not disclose their “true” incomes or agreed upon these with their chiefs, but that the colonial government nonetheless recorded these as undisputed facts, no matter how much it might have been influenced by attempts at downplaying them to avoid taxation. Crucially, this means that the results of negotiation were internalized as “neutral” information into colonial knowledge, which

<sup>36</sup> Tim Rowse, “The Statistical Table as Colonial Knowledge,” *Itinerario* 41:1 (2017), 51–73, 51–2, 68.

<sup>37</sup> Maarten Manse, “From Headhunting to Head Taxes: Violence, Taxation and Colonial Governance on Seram, c. 1860–1920,” *Bijdragen tot De Taal-, Land- en Volkenkunde* 177:4 (2021), 524–58, 550.

<sup>38</sup> Gerard Tichelman, “Bataksche belastingbelevissen,” *De Indische Gids* 60:1 (1938), 135–41, 136.

<sup>39</sup> *Ibid.*

<sup>40</sup> Cf. Scott, *Seeing Like a State*, 33.

then produced new policies aimed at influencing realities that did not really exist. As such, colonial knowledge constantly missed its target, thereby starting to bite its own tail, by enabling new types of behaviour and resistance which were in fact the result from colonial policy.

### *(Mis)using Adat in West Sumatra*

Dutch colonial officials deemed grasping and recording local *adat* society amongst the most important and yet challenging aspects of their work. It should hardly be surprising that in various instances their answers to what they perceived as social problems often were off the mark and occasionally had disastrous consequences, for both subject populations and themselves. A clear example of this is the case of the introduction of income taxes in the highlands of West Sumatra.

As in Java, social relations in West Sumatra were characterized by a relatively high degree of consultation and egalitarianism amongst members of specific social groups. Local village chiefs, or *penghulu*, observed *adat* and mediated in conflicts. They organized council meetings during which they had to ensure all decisions were unanimously agreed upon by (lower) family or lineage heads.<sup>41</sup> Only when some form of consensus was reached, could action be taken. This was necessitated by specific aspects of the social organization of the Minangkabau (the local ethnicity of interior West Sumatra), characterized by patterns of property holding in which rights to lands, titles, and valuables were held communally as part of family property and inherited in the female line. Inheritance of and access to property frequently caused dispute and conflict, resolving which was an essential part of the *penghulu*'s job, by reconciling local customary traditions, individual expectations and Islamic law.<sup>42</sup>

In the early nineteenth century, West Sumatra faced internal turmoil when *Padri*, Muslims returning from the hajj influenced by Wahabi scholarship in Mecca, called for social reform and to curtail the influence of the *adat* chiefs, leading to a civil war.<sup>43</sup> The Dutch bonded with the *adat* chiefs, seeing in Wahhabism a threat to their presence in Sumatra, defeated the *Padri*, and, to fund the unintentional expansion of their empire to the region, imposed a coerced coffee cultivation system.<sup>44</sup> *Adat* chiefs loyal to the Dutch were appointed as overseers, and, as in Java, begun participating in the system's profits on a percentual basis.<sup>45</sup> The Dutch selected specific *penghulu* and appointed them as coffee overseers, but often picked persons who according to *adat* had no right to the *penghulu*-ship, thereby creating a "false *adat* elite."<sup>46</sup>

The coffee system stagnated as a result of overproduction, low prices, and soil exhaustion from the 1860s onward, while liberalization and the ideals of "modern" colonialism

<sup>41</sup> Franz von Benda-Beckmann, *Property in Social Continuity: Continuity and Change in the Maintenance of Property Relationships through Time in Minangkabau, West Sumatra* (The Hague: M. Nijhoff, 1979), 81.

<sup>42</sup> Von Benda-Beckmann, *Property in Social Continuity*, 86; Franz von Benda-Beckmann and Keebet von Benda-Beckmann, *Political and Legal Transformations of an Indonesian Polity: The Nagari from Colonisation to Decentralisation* (Cambridge: Cambridge University Press, 2013).

<sup>43</sup> Christine Dobbin, "Tuanku Iman Bondjol (1772–1864)," *Indonesia* 13 (1972), 5–35, 5–12.

<sup>44</sup> Christine Dobbin, *Islamic Revivalism in a Changing Peasant Economy: Central Sumatra, 1784–1847* (London: Curzon Press, 1983).

<sup>45</sup> Elizabeth Graves, *The Minangkabau Response to Dutch Colonial Rule in the Nineteenth Century* (Ithaca, N.Y.: Cornell University, 1981), 55–63; Egbert Kielstra, "De koffiecultuur ter Westkust van Sumatra," *Indische Gids* 10:2 (1888), 1437–86 and 1609–74.

<sup>46</sup> Jeffrey Hadler, "A Historiography of Violence and the Secular State in Indonesia: Tuanku Imam Bondjol and the Uses of History," *Journal of Asian Studies* 67:3 (2008), 971–1010, 990; Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 68.

set in motion the gradual reform towards monetary taxation to replace coerced labour regimes.<sup>47</sup> In West Sumatra, such reforms appeared extremely challenging.

To contemporary Dutch colonial fiscal logic, a household was only taxable through its eldest man. But in West Sumatra's matrilineal society, men belonged to and participated in the households or families of their mothers, even after marriage. They were unable to hold property individually and were unable to pass on any inheritance. Instead, they assisted in ploughing and harvesting communally owned lands, developed new lands for cultivation, and received shares from the fruits of the communal possessions of their families. Because of this, many Dutch officials argued that Minangkabau men missed an impulse to develop proper work ethics or to accumulate capital and income required for personal taxation, and presumed the entire tax burden would land on the shoulders of women.<sup>48</sup>

Dutch officials puzzled for many years over how to extract individual income and property taxes from men in a society where income earning and property holding was organized communally and under female authority. Ultimately, they imposed an individual income tax in which each and every man above the age of sixteen was liable to pay tax over income he supposedly enjoyed from his family's communally held property. The (male) lineage heads (below the *penghulu*) were assigned responsibility for collecting taxes for the government from their lineages, and the communally held lands of these lineages were determined to be taxable. This also meant that, as a result, these lands could theoretically be confiscated in case taxes were not paid.<sup>49</sup> This implied an enormous violation of the social order and customs of the Minangkabau. In their obsession to create taxable and governable persons, the Dutch ignored that in West Sumatra (as in many other parts of Indonesia), political authority and rights to property were separated.

To coerced cultivation systems, such political conditions about property, or principles and conditions of use and ownership of land, did not really matter as long as land was used to produce cash crops. This allowed and stimulated communal patterns of land-ownership and income-gathering to persist, and fostered the rise of new *adat* elites. However, the forceful implementation of individual taxes, as seen in West Sumatra in 1908, undermined these established patterns. As in Java, the Dutch generated their own *adat* truths. They had unified various *adat* offices during the era of coerced cultivation and enforced the executive power of its leaders, creating a class of omnipotent "oriental despots" who moved between colonial and indigenous registers of power in exchange for salaries and privileges.

The Minangkabau of course did not recognize the new power relations and fiscal principles that were produced, and resisted the inflexible terms of colonial interpretations of their *adat* order. A revolt broke out in 1908 as a consequence of the conjunction of multiple social tensions and colonial exploitation but in an immediate response to the clear threat posed by colonial taxes.<sup>50</sup> Deliberation and negotiation were imperative to matters of property management in Minangkabau culture. This was made increasingly difficult in the wake of the encouragement of novel forms of authority and direct claims over

<sup>47</sup> Claas Lulofs, "Koffiecultuur en belasting ter Sumatra's Westkust," *Indische Gids* 26:2 (1904), 1629–61 and 1787–815.

<sup>48</sup> Frits Heckler, *Voorstellen Betreffende de Invoering van Directe Belastingen in het Gouvernement Sumatra's Westkust*, 3 vols. (Batavia, 1905), vol. 1, 64–82.

<sup>49</sup> NA MinKol 1901-1953 OV 441, Vb. 6 March 1907 nr. 27, herein: Vb., Minister of Colonies to Council of Ministers, "conceptordonnanties" and "Advice department A2," 6 March 1907.

<sup>50</sup> Akira Oki, "Social Change in the West Sumatran Village: 1908–1945" (PhD diss., Australian National University, 1977), 80, 103; Ken Young, *Islamic Peasants and the State: The 1908 Anti-Tax Rebellion in West Sumatra* (New Haven, Conn.: Yale Center for International and Area Studies, 1994).

property by people who according to *adat* had no such rights.<sup>51</sup> The revolt was violently suppressed, which further deteriorated the dynamics between the colonial state and Minangkabau *adat* society.

The Minangkabau's resistance was labelled as "typical Malay stubbornness" born out of an "obsession with deliberation."<sup>52</sup> This illustrates a similar looping effect as observed in the case of Kedu in Java. Again, in Sumatra, the effects of colonial policy were interpreted as indigenous traits, which inspired new policy that further stimulated deviating behaviour. However, in West Sumatra, this loop was not fully closed. Unlike in Kedu, the social categorizations that attempted to reorganize socioeconomic and political lives in West Sumatra were not acknowledged, accepted, or internalized by the indigenous population, but openly resisted. Colonial agents persisted in implementing individual taxation, through policies that were deeply at odds with local expectations, fostering a dynamic of ongoing tension and social instability which could and would not be contained.<sup>53</sup> The result was a looping effect in which colonial labels and knowledge elicited new responses that influenced these labels and necessitated further policy adjustments, in this instance leading to a downward spiral of escalating mistrust and disagreement.

### *Repression and Evasion in Aceh*

Such resistance against Dutch colonial rule was commonplace across Indonesia in the nineteenth and twentieth centuries, but in few places was it experienced and expressed as strongly as in Aceh. The last remaining independent sultanate on Sumatra, Aceh was seen as the last bastion of Islamic perseverance against colonial power. In 1874, out of various imperialist motives, the Dutch invaded the region, defeated the sultan, and conquered his court-capital. Gaining some degree of control beyond that capital, however, proved much more complicated. As in West Sumatra, a class of charismatic Islamic scholars (*ulama*), provided religious inspiration to continue fighting, and the war lingered on in the surrounding province for the decades to come.<sup>54</sup>

As usual, in order to expand their influence, the Dutch attempted to co-opt local indigenous chiefs or strongmen as indirect rulers. In Aceh, these were provincial economic and political rulers known as *uleebalang*. The Dutch attempted to sign standardized contracts subjecting them to Dutch rule to make a fist against the influence of the *ulama*. These contracts obliged the *uleebalang* to obey the Dutch governor general's orders, maintain law and order, and refrain from engaging in or maintaining relations with other states, in exchange for the same salaries, privileges, and shares in colonial power as enjoyed by other indigenous chiefs and intermediaries elsewhere in the archipelago.<sup>55</sup> Based on this acknowledgement of Dutch supremacy, colonial officials claimed the right to the assorted trading rights and duties (*wasé*) the *uleebalang* had levied both in service of the sultan and as a personal source of revenue.<sup>56</sup> Subsequently, the Dutch imposed

<sup>51</sup> Jeffrey Hadler, *Muslims and Matriarchs: Cultural Resilience in Indonesia through Jihad and Colonialism* (Ithaca, N.Y.: Cornell University Press, 2008); Von Benda-Beckmann and Von Benda-Beckmann, *Political and Legal Transformations*, 66–7.

<sup>52</sup> Cornelis Lekkerkerker, *Land en Volk van Sumatra* (Leiden: Brill, 1916), 206; Bep Schrieke, "Het Probleem der Bestuursorganisatie ter Sumatra's Westkust," *Koloniale Studiën: Tijdschrift van de Vereeniging voor Studie van Koloniaal-Maatschappelijke Vraagstukken* 11 (1927), 57–100, 62–4.

<sup>53</sup> Audrey Kahin, *Rebellion to Integration: West Sumatra and the Indonesian Polity, 1926–1998* (Amsterdam: Amsterdam University Press, 1999).

<sup>54</sup> Anthony Reid, *The Contest for North Sumatra: Atjeh, the Netherlands and Britain 1858–1898* (Kuala Lumpur: Oxford University Press, 1969), 97–9; James Siegel, *The Rope of God* (Berkeley: University of California Press, 1969), 51–5, 73–7.

<sup>55</sup> Jan Somer, *De Korte Verklaring* (Breda: Corona, 1934), 95–190, 362–3; J. Kreemer, *Atjeh: Algemeen Samenvattend Overzicht van Land en Volk van Atjeh en Onderhoorigheden*, 2 vols. (Leiden: E. J. Brill, 1922), vol. 2, 182–4.

<sup>56</sup> NA MinKol 1850–1900 inv. nr. 5251, Vb. 1 March 1898 no. 16, herein: RvI 26 May 1891.

local government treasuries in 1908, which guaranteed separation of the *uleebalang*'s private from public incomes, reducing their financial independence.<sup>57</sup> Concurrently, the Dutch used the rights to these *wasé* to impose *corvée* labour and, subsequently, monetary taxes, to centralize Aceh's "numerous, occasional tax arrangements" into a consolidated tax system.<sup>58</sup> They argued that *corvée* and taxes were an "instructive reformatory"<sup>59</sup> to "tame" the alleged "violent" and "unstable" minds of the Acehnese and inculcate a belief in the benefits of colonial domination.<sup>60</sup>

However, as in West Sumatra, both *corvée* services and direct taxes were relatively unfamiliar concepts in Aceh. Prior to colonization by the Dutch, *uleebalang* only levied services for the construction of mosques and the houses of village notables, or used forced labour as a form of punishment; an institutionalized form of labour service to lords in lieu of taxation did not exist.<sup>61</sup> And rather than over income or labour, taxes were imposed on trade (Aceh was an important commercial hub). Furthermore, the sultan's administrative-coercive capacity had been limited to his court-capital. In the provincial areas of Aceh, taxes were structurally negotiated amongst the sultan's delegates, the *uleebalang*, and taxpayers.<sup>62</sup> Under the Dutch colonial regime, however, the Acehnese were supposed to begin performing the same services, and then pay the same taxes, as other colonized people elsewhere in the archipelago. From 1897 onwards, people were mandatorily registered in tax registers which the Dutch obliged the *uleebalang* to fill out and maintain.

This resulted in fundamental changes to the *adat* levies and claims that *uleebalang* were allowed to make. The *uleebalang* "highly appreciated the government's intervention," as it helped them to accumulate much more revenue than they were able to do before.<sup>63</sup> However, many of the new services and tax levies that were imposed, as the Dutch scholar and government advisor C. Snouck Hurgronje argued, were deemed "entirely illegal" by the Acehnese, not at least because both were used primarily to maintain the physical and administrative infrastructure that furnished the military occupation of Aceh.<sup>64</sup> The imposition of taxes and services was recognized by the Acehnese population as one of the many implications of overarching Dutch attempts to "confiscate all weapons," "change the laws" and "command all to participate in the labour of the *keumpeni*" (throughout colonial times across the Indonesian archipelago, the Dutch colonial state locally kept being referred to as the "kumpeni," the old Dutch East India Company that had gone bankrupt in 1799).<sup>65</sup>

<sup>57</sup> Muhammad Gade Ismail, "The Economic Position of the Uleebalang in the Late Colonial State: Eastern Aceh, 1900–1942," in *The Late Colonial State in Indonesia: Political and Economic Foundations of the Netherlands Indies, 1880–1942*, ed. Robert Cribb (Leiden: KITLV, 1994), 79–92, 85–6.

<sup>58</sup> Kreemer, *Atjèh*, vol. 2, 151.

<sup>59</sup> NA MinKol 1901–1953 OV 627, Vb. 22 March 1909 n15, herein: "Aantekeningen A3."

<sup>60</sup> Reid, *The Contest for North Sumatra*, 16; David Kloos, "Dis/connection: Violence, Religion, and Geographic Imaginings in Aceh and Colonial Indonesia, 1890s–1920s," *Itinerario* 45:3 (2021), 389–412.

<sup>61</sup> ANRI AS GB MGS 3964, herein: MGS 13 December 1897 no. 2814: RvI 2 July 1897. In some districts, *uleebalang* also levied head taxes, but these were not considered to relate to labour. See Leiden University Libraries (hereafter LUL), *Collectie Rouffaer*, D H 875-[1], herein: "Nota Ass. Res. Meulaboh over belastingheffing," 13 June 1905, 1.

<sup>62</sup> LUL Rouffaer 875-[1]: "Nota Ass. Res. Meulaboh"; NA, "Advies RvI," 26 May 1891; J. H. Heyl, *De Pepercultuur in Atjeh en Onderhoorigheden* (S.l.: s.n., 1913), 32.

<sup>63</sup> NA MinKol 1850–1900 5251, Vb. 1 March 1898 no. 16, herein: Inspector of Finance Roëll to Director of Finance [DirFin], 8 November 1896: "Rapport [...], 'b. Noord- en Oostkust.'"

<sup>64</sup> NA MinKol 1901–1953 OV 627, Vb. 22 March 1909 n15, herein: Vb. and "Advies Snouck Hurgronje," 8-1-1909, 6; Kreemer, *Atjèh*, vol. 2, 150–1. The *corvée* regulations in Aceh, as elsewhere in the archipelago, highly resemble the ordonnances issued in Java in the 1890s following the investigation of Fokkens.

<sup>65</sup> Henri Damsté, "Hikajat Prang Sabi," *Bijdragen tot de Taal- Land- en Volkenkunde* 84 (1928), 589, lines 410–20, 415–25, 440–5.

Structural resistance seemed to have undermined the new quasi-realities of *adat* in which people supposedly performed “traditional” services for the *uleebalang*. Transplanting their ideas of village order from elsewhere in Indonesia, such as in Java and the Moluccas, to Aceh, the Dutch presumed they could simply enhance the power of the *uleebalang* as local intermediaries to produce a new power balance. But Acehnese people had relatively weak ties to the *uleebalang*, while the *uleebalang* had relatively weak ties to the sultan. The sultan awarded deeds of appointments (*sarakarta*) to the *uleebalang* that specified their rights and obligations.<sup>66</sup> He maintained lists of laws and registries in which it was determined which goods were taxed, what tariffs were levied, and who shared in its revenue.<sup>67</sup> But these lists alone appeared insufficient, as the *uleebalang* consistently sought to ignore or avoid their fiscal obligations whenever possible. Consequently, it fell upon the sultan to enforce compliance from the *uleebalang*, necessitating the use of his most adept negotiation skills.

Given their historically negotiable relationship with the sultan, it is unsurprising that during the colonial period, few *uleebalang* adhered to requirements imposed by the Dutch, whose supremacy they considered just as or likely even more illegitimate and relevant. Thus, for instance, supposedly filled-out tax registration lists were often returned incomplete or even empty by various *uleebalang*.<sup>68</sup> Few Acehnese performed their services or paid their taxes timely, hence tax revenue was structurally insufficient to meet the costs of local administration — a key requirement in colonial taxation.<sup>69</sup> H. Colijn, later prime minister of the Netherlands (1925–6 and 1933–9) but in the early 1900s officer in the colonial army and administrator in Aceh, reported that a majority of the Acehnese population earned incomes below the tax payment threshold of fifty guilders, and that the indigenous administration was incapable of meeting its deadlines because of prevailing “unrest.” Chiefs showed a “complete lack of interest and cooperation,” Colijn reported, while the people believed taxes were levied “only to the personal benefit of government officials.”<sup>70</sup>

In Aceh, much like in West Sumatra, the elevation of colonial classes of indigenous intermediaries and the distorted *adat* institutions they represented were met with rejection and avoidance by the colonized population, who resisted colonial directives that confined them to unfamiliar fixed village lives under new powerful headmen, who imposed taxes seen as entirely illegal and who were themselves noncompliant with the state. This resistance was then interpreted by colonizers as typical indigenous behaviour, explained from Islamic zealotism, obsession with individual independence, and mental instability due to loss of sovereignty and subjugation to non-Muslim rule.<sup>71</sup> This dynamic rendered, once again, an “interrupted loop,” in which colonial knowledge and policy spurred new behaviours, oriented towards increasing resistance and avoidance, which to the colonizer

<sup>66</sup> Siegel, *The Rope of God*, 20.

<sup>67</sup> Gerard Drewes, “Atjèhse douanetarieven in het begin van de vorige eeuw,” *Bijdragen tot de Taal- Land- en Volkenkunde* 119 (1963).

<sup>68</sup> ANRI AS GB MGS 3964, herein: MGS 16 March 1899 no. 611, Governor of Aceh to GG, 24 September 1898; Gov. Aceh to GG, 26 February 1895.

<sup>69</sup> ANRI “Departement van Financiën” [DepFin] inv. nr. 357, herein: Besluit DirFin, 26 April 1912: “Extract voor Departement Binnenlands Bestuur (nota),” 30 March 1912, 1–2; Ewout Frankema and Marlous van Waijenburg, “Metropolitan Blueprints of Colonial Taxation?: Lessons from Fiscal Capacity Building in British and French Africa, c. 1880–1940,” *Journal of African History* 55:3 (2014), 371–400, 372.

<sup>70</sup> NA MinKol 1901–1953 OV 646, Vb. 7-6-1909 n53, 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, hoofdamtenaar commissie,” 31-8-1908, 1–10.

<sup>71</sup> David Kloos, “A Crazy State: Violence, Psychiatry, and Colonialism in Aceh, Indonesia, Ca. 1910–1942,” *Bijdragen tot de Taal-, Land- en Volkenkunde* 170:1 (2014), 25–65; Kloos, “Dis/connection.”

necessitated further intervention. A looping effect nonetheless, where behaviour informed by colonial knowledge prompted new knowledge that then again induced behavioural change, the resistance it produced also hindered colonial officials' ability to gather adequate data and information (as illustrated by the empty tax forms), thereby impeding the knowledge accumulation process itself.

### Conclusions: Circular Knowledge Production in Colonial Indonesia

Taxation was at the heart of colonial governance. Through taxes, colonial officials hoped to introduce new means to project bureaucratic and governmental power across the imperial domain, to integrally transform and discipline colonized society to fit the "proper" standards and descriptions of "modern" colonial governance. But colonial power and modernity were experienced differently within various levels of the state. Centrally, they were projected as an ultimate goals to aspire. Locally, the state itself became increasingly mixed with the structures and practices of *adat* society, local knowledge production and rulership it was supposed to change and replace.

Above, I have discussed how in Java and Sumatra colonial civil servants attempted to instrumentalize local *adat* society, but thereby automatically incorporated its underpinning power structures and practices of negotiation and mediation into the state's machinery, potentially directly undermining colonial ambitions. Local circumstances, knowledge, and behaviour conditioned how tax policy was shaped and reshaped. Much more than constructed on writing tables or imposed from the heights of bureaucracy, colonial knowledge was produced in interaction with the societies it analysed and described. Its underlying "truths" that were constructed in colonial reports were constantly influenced and reproduced by local actors. This led to a breakdown of old orders and compelled subjects to interpret the state's technologies of rule in their own terms to find new ways to create their own architectures of power. Because these technologies reproduced older forms of local knowledge, they were constantly bent, mediated, and transformed by the practices through which they were deployed. In the case of Java, the looping effects this produced appeared to involve a continuous and mutually intertwined process of the reinterpretation and evolution of *adat* society, shaped through its interaction with colonial knowledge production. In contrast, in Sumatra, these effects were less cohesive and more fragmented, as colonial interventions in *adat* society exacerbated social tensions, ultimately leading to resistance, rebellion, and evasion.

This does not imply that the looping effect simply succeeded in some cases while failing in others. Instead, it underscores the delicate balance between the reaffirmation of colonial power by indigenous intermediaries and subjects and their efforts to subvert and evade that power, wherein administrative routines of categorization and description were constantly reformulated, negotiated, and disseminated amongst the state, its intermediaries, and various local actors. While colonial bureaucrats constructed and attempted to impose their perceptions of local society and its customs, the acceptance of these perceptions was not contingent upon their successful enforcement. Rather, it depended on the permeability and resilience of local indigenous institutions, as well as the willingness and ability of colonized populations to engage with them.

Thus, colonized populations were no passive bystanders of disciplinary reform programs; they monitored the state as much as the state monitored them. Centuries of experience with external powers and fiscal claims from above on the basis of dynamic interaction with indigenous ruling elites made them astute and resilient in their relations with states.<sup>72</sup> Even though our understanding of these strategies is far from complete, it is

<sup>72</sup> Cf. Havik, Keese, and Santos, *Administration and Taxation in Former Portuguese Africa*.

safe to say that Dutch rule “through” local knowledge, hierarchies, and *adat* further enabled interaction and resilience, so that state policy and *adat* society tangled and integrated. Herein, colonial knowledge production for purposes of governance and taxation provided a site to contest the state and its fiscal demands, so that the expectations, conditions, and behaviour of colonized populations and their *adat* institutes fed back into the colonial state’s apparatus, and were reproduced and used to construct new policy. This was, both in Java and Sumatra, a continuous, cyclical process, as in both cases the responses (either rejection or confirmation) of individuals undergoing classification were recognized as part this process. If anything, the case of colonial Indonesia demonstrates that colonial subjects and their institutes did not merely respond to colonial epistemologies imposed on them by colonial officials, but were active agents in shaping them. The apparently powerless had that much power, as the guidelines of local *adat* society bore much agency in themselves in the manifestation of the interactive process of colonial knowledge production.

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