



Sima Assaparang Atuwong: Tax Policy and Collection at the End of Coloniality in South Sulawesi

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ABSTRACT: This article investigates the history of taxation in Indonesia with a particular focus on South Sulawesi. This research provides an in-depth understanding of the development of taxation from the imperial and colonial eras to the present. Through analysis of historical documents, including the decisions of the Civil and Military Governor of Celebes in 1908, and references from secondary sources such as Pananrangi Hamid (1989), this article provides a comprehensive contextual background. The quantitative approach focuses on 1914 tax-related data, including the number of taxpayers, total receipts, and average per head, providing insight into the economic landscape of the time. The research methodology involves historical analysis, document research, and descriptive qualitative. The focus includes an exploration of the geographic, socio-economic, and cultural and political aspects of taxation. The research results highlight the complex roles of kings, traditional leaders, and district heads in tax collection as well as the socio-economic implications of taxation. This research provides an in-depth look at the evolution of tax collection practices over time. This research makes an important contribution to understanding the history and socio-economics of taxation in South Sulawesi.

KEYWORDS: End of Coloniality, Socio-economic, Southern Sulawesi, Tax Policy.

INTRODUCTION

Taxes are an important component in the journey of a nation. Almost all countries in the world apply regulations regarding tax regulation, both directly and indirectly. The history of taxation in Indonesia has been going on since the royal, colonial era until now. Tax or Sima Assaparang Atuwong is one of the economic resources in Southern Sulawesi. Tax is one of the economic sources in South Sulawesi and there are several forms of tax, namely, income tax, land tax, susung romang tax, susung pasa' (market) tax, susung batu, collection of ronda money tax, collection of customary tax, tax transition (self-employed employees), animal slaughter tax, road tax, street lighting tax, teaching tax, house tax, shop tax, land tax, boat and motorbike tax, income from agreements and so on. In matters of taxation in South Sulawesi, it is regulated by the decision of the Civil and Military Governor of Celebes and its subordinate regions dated 22 April 1908 No: 1419//C. in 1885. The Dutch colonial government differentiated tax rates based on the nationality of the taxpayer (Hasan et al., 1991; Manse, 2022).

The main tax is income tax as well as business tax which covers 4% of their income. Because this quota is high, it is hoped that the government will seriously carry out collection carefully. in 1914 this collection was related to 63,052 people (4x the number of taxpayers' taxes) amounting to 46,230.75 guilders or on average), 75 guilders per head. In several areas in South Sulawesi, the king acts as a tax collector (tesang) on land, agricultural tax (rice fields), field tax, forest tax, business tax, income tax, port tax and others. There are several forms of tax that exist, namely, income tax, land tax, susung romang tax, susung pasa' (market) tax, susung batu, collection of ronda money tax, collection of customary tax, transition tax (self-employed self-employed), animal slaughter tax, tax road, street lighting tax, teaching tax, house tax, shop tax, land tax, boat and motorbike tax, income from agreements and so on. In previous colonies, taxes had to be collected in the form of money, but this income was always less controlled (Makaliwe, 1969; Rum & Kusumawardani, 2020; Tenreng et al., 2021).

In several areas in South Sulawesi, the king acts as a tax collector (tesang) on land, agricultural tax (rice fields), field tax, forest tax, business tax, income tax, port tax and others. In the land tax, there are also taxes on paddy fields, fields and gardens, which are mostly collected. Furthermore, to collect taxes from the land, it is seen whether the rice fields use buffalo on the land or not. In this relationship, kings and traditional royal heads up to district heads gain benefits because of their position in the power structure. In the golden age of Gowa in a large area, land was given as an appanage to children or traditional leaders who had meritorious service, and on this land ten ties were levied for every hundred bushes of rice, as the right of the ruler (Pananrangi



Hamid, 1989).

In South Sulawesi, the king's income not only controlled important economic factors, but also exercised control over trade in the port, the king had special privileges, depending on the system of power. Meanwhile, taxes are collected from residents in the form of agricultural products. Interpretation of rice field yields from 1903 to 1913 was carried out every year after harvest by a commission consisting of collectors and related regents together with village heads.

This head tax is carried out in the form of tribute which is only based on the main foodstuffs, where the residents work on paddy fields and plant them without salary. The king also monopolized the sale of coffee, tobacco, salt, opium, rentals from market stalls or market levies and gambling levies. It also gets a percentage from deciding cases and fines imposed and some heads levy a small tax for permits to slaughter animals and cut wood in forests such as amaranth wood, cenrana wood, teak wood, rattan and bamboo in their territory (Henley & Caldwell, 2008; Kadir & Suaib, 2020; Rahman, 2019).

In previous colonies, taxes had to be collected in the form of money, but this income was always less controlled. Now the situation is like that, so that two rice producing regions which are located close to each other give a tax of one tenth (1/10). The value of 1/100 of the rice bond each year for all regions is determined by the Governor and based on the value of 1/10 or 1/3 of the results harvest (Fischer et al., 2018 Achsani et al., 2013).

Part of the harvest had to be delivered and the main obstacle experienced in rice exports was that no exports took place before tribute collection was completed. Meanwhile, the areas that were later conquered were still free under these old regulations, namely, Pangkajene, Tanete, Takalar, Gowa, Sinjai and Bone. Until now the 1/10 tenth levy is still carried out in Makassar and Bantaeng, except in the Kingdom of Gowa at that time several autonomous districts with several rice fields appearing.

MATERIALS AND METHODS

This research used qualitative descriptive. This research places significant emphasis on the quantitative dimension of its analysis, especially in the area of tax collection. Important numerical data from 1914, including the number of taxpayers, the total amount collected, and the average tax burden per individual, take center stage in revealing the intricacies of the tax system. In exploring this quantitative data, this research uses careful analysis techniques, which include calculations, comparisons and interpretation of tax-related figures. These calculations are not just superficial, but also aim to gain meaningful insight into the economic dynamics and social implications of tax structures during certain historical periods.

RESULTS AND DISCUSSION

In implementing taxes, especially the new land tax and income tax and for village heads, levying Sima Assaparang Atuwong[“Sima Assaparang Atuwong” (income tax) whose system was abolished in 1932. Now a subsidy from the regional treasury to the wanua treasury is paid, in the amount of which is determined each year in preparing the budget. Due to the lack of resilience and based on the limited capacity of the heads concerned, for the seven women's treasuries (Cenrana, Bengo, Amali, Tonra, Cani and Holidayg) the autonomous existence of this treasury arrangement takes place through the budget area. In preparing the budget it is necessary to take into account the possibility that with appropriate action by the head of the woman financial autonomy can be granted again which has been regulated according to regional regulations for a long time (a type of income tax based on an interpreted levy of 3% of income) is levied.

The authorities in South Sulawesi, in carrying out their duties, have rights in the form of labor and agricultural products, in addition to various kinds of taxes. Meanwhile, the status of land rights obtained by farmers is use rights. They were required to hand over 10% of their agricultural output to the local authorities. The right to use land can be transferred with the permission of the authorities, but all obligations to the land must be fulfilled by the new user.

Table 1. Wages for Village Heads Who Collect Taxes

Year	Amount	Allowance
1908	f 45.610,50	-
1909	f 41.431	-
1910	f 43.018,73	-
1911	f 44.543,50	-



1912	f 43.488,50	-
1913	f 46.138	f 61,75
1914	f 46.230,75	f.1.364.74

Sources: H.R. Rookmaaker, MvO, Betreffende De Onderafdeeling Boni-RI Attang Adfeeling Boni, Gouvernement Celebes En Onderhorigheden, 1934, p. 28

"Sima Assaparang Atuwong" (income tax) system was disbanded in 1932. Now a subsidy from the regional treasury to the wanua treasury is paid, the amount of which is determined each year in preparing the budget. Due to the lack of resilience and on the basis of the limited capacity of the heads involved, the seven treasuries (Cenrana, Bengo, Amali, Tonra, Cani and Holidayg) have an autonomous existence that is managed by this treasury through the regional budget. In preparing the budget it is necessary to take into account the possibility that with appropriate action by the head of the woman financial autonomy can be granted again.

The right to use land is lost if the user dies and leaves no heirs. The right to use is also lost if the user does not fulfill his obligations or commits a crime, or leaves the land either intentionally or unintentionally.

In Sima Assaparang Atuwong's tax the amount reached f.53,934 in 1910, then in 1911 it was f. 55,587 and in 1912 as many as f. 57,862. Meanwhile in 1924 it reached f. 157,653.30, then in 1925 as much as f. 160,675.50 and in 1926 it reached f.160,499.60. The salary for village heads who collect taxes is 6%, and 1% for community heads, and 1% for subordinate heads. See table below.

Table 2. Districts Subject to Taxes in 1914

Mara	f. 12.278	Over 3651 taxpayers
Tonra	f. 4.858,2	Over 1422 taxpayers
Salomekko	f 5.258.25	Over 1625 taxpayers
Kajuara	f 11.604,75	Over 3220 taxpayers
Kahu	f 7.324,25	Over 2340 taxpayers
Liburang	f 2. 985.25	Over 1080 taxpayers
Cani	f 1.922	Over 739 taxpayers
Total	f. 46.230.75	Top146 17 taxpayers

Sources: Gezaghebber, MvO Onderafdeeling Soppeng, tanggal 28 Februari 1927.

In 1914 in Bone, the seven districts (see table. 3), provided data as tax collectors and when the Dutch government slowly took over this matter, they handed over the formation of this taxation to the authorities on most of these lands. This tax was implemented intensively when the Dutch East Indies government controlled the Sulawesi region (Fischer, 1993; Silver, 2015; Suma et al., 2024). This tax was imposed on all land that produced rice and the Dutch government also adhered to this right. When instead of being the main collector and each expedition combined the land with the old company, they demanded a 1/10 levy in the form of agricultural products in the areas they had just controlled, such as the northern area (Pangkajene), the mountainous area (Maros), the eastern area (Sinjai). Furthermore, only in areas where rice farming occupies a very secondary position, but this levy remains low, such as in the Bulukumba area (Bira, Turatea). After the last expedition this institution was disbanded, and the implementation of this collection also faded as a result of the expedition to the main rice producing areas which were placed under direct government.

In South Sulawesi, giving something to the ruler is known as tribute, rice or rice tribute can be levied on Dutch subjects who live in the government area, but in recent years it has been collected in monetary terms (Pelras, 2000; Velthoen, 2002). Every year, by government officials, through agreement and with the assistance of the regent, village head or village head and the people's elders, a time limit is set, when the plants growing on the land reach the specified time stage. In former colonies, money taxes are now also applied, but this is an income that is less controlled. Other taxes specifically for indigenous people are not collected, even if there are no other taxes, it must still be mentioned that there are tampa or taxes in this area.

Even though the term Tampa di Bone is not a tax, it is an important income for Bone and it was approved in the Office of the



Governor of Celebes dated 31 January 1910 No 599C. Tampa is the collection of the tesang paddy field tax, namely rental fees or profit sharing money from rice fields or fields, also collected from ornamental lands which are land given and owned by the King of Bone or called Galung Companied and it is applied by the King of Bone. Regulations for the collection and entry of tampa or tesang income have been determined by the relevant regional government.

Taxes are still paid on time, even when there is a shortage of money, only a small amount of tax can be met. This is due to the large scarcity of money in previous years. Although there are general tax redemptions and reductions in redemption amounts.[W.B.C. Veen. MvO Afdeling Mandar 10 March 1933; H. th. Fischer, Mededelingen van het burean voor de Bestuur Zaken der Buitenbezittingen 1904-1914-deel 1 , Encyclopedia p. 28.] While taxes in the Tanete area, regional and sub-district heads only receive income from the proceeds of inheritance land attached to their position and village heads are still given 8% of Sima Asaparang Atuang's levy wages. The three traditional members also received no other income except for their land positions, as well as their share in the compensation provided in government decree dated 19 June 1906 number 4 for toll and shipping excise tax collectors by the government, whose share for all traditional members was only f. 500 per year.

In 1926, accurate data regarding this tax was received and starting in 1927 the budget amount in each region such as the Bujalanang and Pacepat regions, two commission members were assigned to supervise this tax. These two people conducted different experiments on ways to control rice harvests and this had no effect on the morale of the population (Handayani, 2019;Wahid et al., 2021; Tenreng et al., 2021).

Based on customary regulations, the Datu receives annual income according to the 1898 contract, there are: 1. Share of compensation for toll excise (of which 1/3 is paid to the regional treasury, 1/3 for the queen and 1/3 for three members of the custom, based on a statement signed on January 1, 1913 by the Swatantra authorities, and the members of the Tanete government and the Swatantra authorities agreed and would receive compensation in the form of salaries from the treasury) amounting to f 500. Compensation for the takeover of the opium monopoly f.2000, the proceeds from gambling (wholesale gambling removed by Datu) f.1200, tax proceeds 1/10 harvest.

Other taxes are in the form of export and import excise, stone gourd or berthing fees, susung patteke or goods transport excise, which is transported either by humans or by horses and cattle, susung binanga or tax on boats that sail and cross rivers, susung romang or taxes paid people when cutting wood, bamboo and so on. The tax on exports of forest products (sasung ale) was implemented from 1 January 1913 and was stipulated in a letter from the Governor of Celebes dated 25 May 1911 No.5145/2. The export-import excise tax received in Makassar in 1915 amounted to f. 161,785.65, in 1914 amounted to f. 173,282.13, then in 1913 it was f.297,339.32, in 1912 it was f.290,112.44, then in 1911 it was f. 170,498.61, in 1910 amounted to f. 120,057.17, while in 1909, it was f.977,100.42 and in 1908, it was f. 115,808.37, and in 1907 it was f. 149,249.41. From this it is evident that in the reporting year export duties of f.11,496.48 were received less than in 1914.

Table 3. Development of Export-Import Tax at Makassar Port 1905-1937 (in Gulden)

Year	Export	Import
1905	72.023,27	362.023,72
1910	97.100,42	572.005,09
1915	173.282,13	645.764,68
1921	467.122,63	2.327.322,31
1923	667.832,37	1.928.254,59
1925	1.090.211,44	3.223.035,78
1930	437.714,88	2.351.238,83
1933	73.604,63	1.791.524,62
1937	1.068.491,59	2.288.780,35

Source: Kamer van Koophandel en Nijverheid te Makassar Jaarverslag 1905-1940.

Based on Datu's report and book f.10,000 (the aim was to no longer collect this tax after the ratification of the "short pelakat", because it was too burdensome for the population and besides that Sima Asaparang Atuwong could no longer be maintained. 2. Datu's inheritance consisted of annual rice yields f. 10,000, annual coconut yield f. 5000, annual yield of fish ponds near the



coast f. 4000. See D.F. van Braam Morris. TBG 1914, volume LVI.

Another labu batu tax is the border area tax between the Bone and Wajo areas, where every merchant boat that crosses the Cinranai River has to pay tax, this makes traders from Wajo [Regarding Wajo traders, Amana Gappa made an agreement with I Wakko, the Chinese captain and Ancek Cuka, Malay Captain. The agreement stated that if there was a Wajo trader who had a dispute in the Chinese village, the Chinese captain together with the matoa would uphold justice and vice versa if there were Chinese people who came to trade in the Wajo village. A similar agreement was made between the Wajo and Malay traders. The agreement between the three captains was made on Thursday 24 Rejeb 1109 (Wednesday, 5 February 1698). See M.H. Houtsma. E.J. Brill's first Encyclopaedia of Islam, 1913-1936 (Leiden, 1953).

This river covers an area from east to west, around 15 Javanese paal. Tax collection on stone gourds and susung binanga depends on the size of the boat and its cargo. This depends on the authority of the tax officials appointed by the Bone authorities, but these all often commit fraud, giving rise to disputes. This tax is at least 30 money and the susung patteke is for transporting coffee, cloth or other merchandise worth 10-30 money. Those who are transported by horse or cow are subject to a petteke milk tax amounting to 30-60 money. On the other hand, people are not subject to land tax or direct tax. After harvesting rice and corn or other garden products, some were handed over as tribute to the king and wanua chiefs who controlled the area. Mainly it functions more as a tax, because usually this is more coercive than voluntary and they will receive compensation in other ways from the person whose distortion it is.

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The Cinrana estuary has been problematic for 100 years between Bone and Wajo. Since this area includes the Bone area which is a dispute for Wajo. It is looking for opportunities to reclaim this land. During the last Bone war, Wajo offered assistance on the condition that a piece of land be returned to Wajo which was located on the left side of the Cinrana River, to the north near the Luwu kingdom and to the west to a place called Puwan Lohe or Salo Sibali near the village of Solo.

This is different from the tax that occurs in Mandar and Mamuju, West Sulawesi, the tax is paid after the proceeds from the collection of resin fruit, transportation of production and sale of rattan. The collection of resin is the main part of collecting forest products when compared with the results of the same work carried out for the people in the Pitu Ulunna Salu area. The life itself is very unprofitable and there are also regulations that punish violations of seeking resin without permission in areas that do not belong to it.

Meanwhile, tax collection from company development and other income in Mandar, namely, Majene, Polewali, Mamasa and Mamuju in the current year is in the following year.

Table 4. Tax income for each region

Year	Majene	Polewali	Mamasa	Mamuju	Amount
1930	f.	f.	f.	f.	f. 28.348,12
1931	f.	f.	f.	f.	f. 21 342,13
1932	f. 2.821,08	f. 4.340,58	f. 1.259,26	f. 2.510,32	f. 10.939,24
1933	f. 8.005,89	f. 7.108,53	f. 2.303,53	f.1.653,32	f. 19.071,07
1934	f. 3.578,59	f. 4.340,58	f. 2.085,75	f. 1.855,44	f.11.720,50
1935	f.2.327,89	f. 2.786,66	f. 1.827,90	f.1.855,44	f. 8.034, 04
1936	f. 2.129,13	f. 2.355,88	f. 1,374,68	f. 1.264,71	f. 7.124,40

Source: W.J. Leyds, MvO, Assistant Resident of Mandar, 1925-1930.

Taxation issues in South Sulawesi are regulated in the decree of the Civil and Military Governor of Celebes and its Subordinate Regions dated 22 April 1908 No 1419/C. The main tax is income tax as well as business tax (sima assaparang atuwong) which



covers 4% of their income, because this quota is high it is hoped that the government will seriously carry out collection carefully and if in some places it turns out that this tax causes too much pressure heavy or when there is an objection when collecting tax, a tax deduction must be made.

Meanwhile, the system's total tax revenue in the form of market money experienced a decline during the year, because it was influenced by the decline in market tax revenue in the capital and in other places in Onderafdeling. According to Rookmaaker, (2017, p. 260) income from market tax levies (susung pasa') according to government regulations, a seller in the market who carries his merchandise on a shoulder pays 1 money in tax, while those who carry their merchandise on a pack horse pays 2 money

Even though the markets in the capital are still filled with Malay traders, this regulation still applies. The decline began to appear in the following years. The reduction occurred in the amount of tax, down 39%. This sharp decline was caused by the scarcity of money among the population, a result of economic depression. People cannot find buyers for rice which is abundant everywhere and elsewhere.

Meanwhile, Susung Pasa' in Onderafdeling Pangkajene is the result of renting a sales place at the market. This tax used to be for the nobles / Karaeng who got a small profit from this rental, however, the collection of this tax was irregular since there was a cash management for tax collection in the form of money and the proceeds from selling market tickets amounting to 1-20 cents. Market ticket sellers do not receive a fixed salary, but receive money from collecting funds. Furthermore, the payment has nothing to do with the space taken by the seller in the market. Market tax collection is mostly sales tax, as compensation for renting a place. This is related to constitutional law (paragraph 49 section 2.I.S) that this method of collecting market taxes is without hesitation and overall is compatible with people's income.

Stone Piling Tax is a customary tax of 10% imposed by legal communities on stones and stone fragments taken/pulled from community land. In the past, collecting this tax was the only important thing when there was a lot of stone fragments for port building materials and these stones were also sold in Makassar for public use but the results were not much. Meanwhile susung romang is a forest product tax which is 10% of the value of the community's customary forest, namely the results of logging wood and other forest products. The results of this tax collection are also large if an area has a lot of forests. In Balocci (Pangkadjene), collecting this tax used to be the only thing that mattered to the community, when a number of coconut palm fibers were taken from the forest for plumbing purposes (PAM) in Makassar, and sold at a good price.

This is different from the withdrawal of patrol money tax, namely the collection of tax which is actually to pay people who serve to guard the Karaeng customary treasury, which consists of office guards, also letter carriers, people accompanying guests and others. This payment is general/usual, where additional payments f. 0.50. The heads get the discretion of a fixed amount of salary from this payment money and can also use it. Each year's expenditure for patrols cannot exceed the annual revenue limit for patrols. In the past, the paronda tax was a profitable tax, when the chiefs could still profit from a number of ornamental rice fields, they received more rice fields from Karaeng to work on (Rookmaaker, 2017; Makaliwe, 1969). Since the chiefs enjoyed a fixed income and the fields were mortgaged every year, the vassalage system was abolished.

After there was a scarcity of money in 1929-1930, collecting taxes became more difficult than in previous years. Only through actions that encourage regular tax collection are paid and taxes deposited in the treasury. Taxes are paid on time, considering that only a small amount of tax can be met. As a result of the scarcity of money, large amounts of tax in previous years have not been paid. Finally, due to the scarcity of money, collecting taxes is increasingly difficult, as can be seen in the table below:

Table 5. Tax Collection in Money Value

No	Year	Money Value
1	1927	f. 6.336,06
2	1928	f. 6.045,61
3	1929	f. 5.128,48
4	1930	f. 4.115
5	1931	f. 3.118,60
6	1932	f. 3.118,60
7	1933	f. 2.633,48
8	1934	f. 1874,25



Furthermore, the taxes that were applied intensively in Southeast Sulawesi when the Dutch East Indies government controlled this region were taxes from the population. Revenue from this tax is used for the construction of city and government facilities. Taxation in Southeast Sulawesi is regulated by a decree from the Civil and Military Governor of Celebes and its subordinate regions. The tax that applies in Southeast Sulawesi is according to income tax. As a village that has the obligation to pay tribute to the king and carry out mandatory work. It used the energy when the king carried out physical development or carried out trade. On the king's orders, the people must also deposit agricultural and forest products at the king's command. It has to be active in farming, raising livestock and entering the forest, cutting down wood and depositing it with the king. All of this is stated in the new administration and regulations in the field of results collection. In previous times, the king still relied on a system of exploitation of compulsory labor that had to be done as tribute by his subjects to the king, or it used the labor of the slaves he owned to take all the agricultural commodities and forest products needed to increase his wealth.

After the Dutch East Indies Government came to power, all land that was considered to belong to the king or state was monopolized by the Dutch, and also taken over the collection of export and import taxes, consumer goods taxes, as well as income taxes and also added employment taxes for Europeans. Meanwhile, foreigners are subject to individual tax and corporate tax as well as other income taxes. Residents as subjects are obliged to deposit a portion of the forest products they obtain to the Dutch Government, except for use for their own consumption (Ordover, 2017; Shaviro, 2016; Choate et al., 1970). Thus, forest land whose control is unclear both individually and collectively is considered state land. Residents do not have the right to take forest products such as wood and rattan in large quantities for trade.

Other taxes in Southeast Sulawesi are economic taxes imposed in the form of port, boat, mining, forest product, agricultural, plantation and head taxes. This tax shows that the region is experiencing economic development, at least for the needs of the kingdom and people of Southeast Sulawesi. Exploration of economic resources in this region was carried out intensively in connection with the economic interests of the Dutch East Indies Government. Taxes on various projects such as the construction of road infrastructure, buildings and improving port facilities have saved the kingdom's finances. Meanwhile, income from the tax sector and taxes from several mines and plantations that come in every year adds to the kingdom's coffers.

Since 1906 the Dutch Government took over the task of controlling economic policy by levying import and export duties in this area. The excise tax is charged to all ships at the port of Southeast Sulawesi and tax is also charged to ships at anchor. Therefore, data regarding the level of economic welfare of the community before joining the colonial economic system can be seen in tax revenues in 1911. The amount of taxes in that year was around f 90,000 and this amount was added to all agricultural, trade, shipping, fishing and forestry production produced reaches f 2,250,000. In this case, trade is very important to support the economy in Southeast Sulawesi. This trade was carried out to meet the needs of the kingdom through imports, for example various types of cloth, weapons, luxury goods, opium, iron, copper, gold and silver.

In 1930 there was an economic depression in Southeast Sulawesi, so the data was not written down and in 1931 the boat excise tax reached f.3861.34, then in 1932 it decreased by f. 1398.55, then in 1933 it reached f. 2500.30 and in 1934 it was f. 1413.96. This decreased in 1932-1934 due to disease outbreaks among the population, so that boat manufacturing production decreased.

Table 6. Number of Kolaka Regional Taxpayers in 1934

No	District	Number of taxpayers	Income amount	Information
1	Kolaka A	3706	6.668,87	
2	Kolaka B	-----	8.740,59	Not recorded
3	Tawanga	625	2.654,30	
4	Singere	708	2.625,15	
5	Rate-rate	434	1.434,50	
6	Kondeha	2.049	12.188,25	
7	Lapai	285	1.607	
8	Konaweaha	280	1.510,40	
	Amount	8.087	37.429,06	

Source: Zlabbekoorn, Memorie Overgave Onderaafdeling Kolaka, 1935, p. 45



Furthermore, around May 1905 in Palu, Central Sulawesi, tax collection began to be established to fill the regional treasury, but the residents refused to pay their taxes to this regional treasury and were unwilling to obey King Banawa's orders. In April 1905 in Toli-Toli a regional treasury was formed, no cooperation was obtained from the authorities there and people only succeeded in collecting taxes for the benefit of this treasury in parts of the region that did not receive much influence from the king. However, Dutch influence was continuously rejected, Dutch interference in the households of these areas was opposed. Meanwhile, the economic conditions of these islands are supported by the rapidly growing coconut plantations. To stabilize conditions in the final months of 1905 patrols were sent, taxes were collected for the regional treasury and the opening of roads and depositing of firearms began.

At the end of October and early November 1906 in Central Sulawesi, in the capital Donggala, there was a meeting of European government officials and native rulers from almost all the regions located in Afdeeling, to discuss tax collection in each sector. At this meeting the native rulers were introduced to the goals achieved by the European governments of organizing self-governing and providing for the extensive governmental tasks hitherto assigned to the monarchy. To encourage unity, especially in managing finances, a federation of all regions emerged here. During 1907 a budget and work plan was drawn up by the Dutch government and did not involve the kingdom. Based on this plan, the federation will cover expenses for official needs from income tax proceeds, while the costs of government officials, armed police and communications boats will be borne by the government. For this income was obtained from duane excise and the Dutch government had a monopoly on opium and salt. Routinely, tax officers go around collecting taxes and supervising resident heads. Taxes in the form of tampa from inland villages will not be remitted. Therefore, the staff was increased and now consists of first and second tax orderlies as well as an assistant writer. The regulations regarding income tax in Onderafdeeling, Palu, were made on November 15, 1923 and enforced on January 1, 1924. Since 1925, individual tax has also been levied in Onderafdeeling, while this year the animal slaughter tax was implemented which provides large profits and the animal slaughter tax lasts for 11 months. in 1925 produced f. 1950. [Regulation of Native Authorities 10 August 1924, Manado Resident Decree 5 December 1924, number. 430.]. Apart from that, during 1924-1925 income tax was levied and was no longer required during 1926, apart from that many taxes were levied (Fjeldstad, 2001; Feining, 2022). Only with mountain residents do people face difficulties because these people are not reached by tax officers and also do not have wealth. Arrears are mainly caused by mountain residents and by residents who have moved to other places. and other tax income can be divided as follows:

Table 7. Annual tax income

Year	Income tax	Individual taxes	Excise
1921	f 94.776	f -	f-
1922	f 97.477,40	f-	f-
1923	f 84.481,61	f. f 2060,80	f-
1924	f 85.251,15	f 2408,20	f 4972,65
1925	f 101.766,01	f 1773	f 9779,05

Source: Memories of the Handover of the Position of Controller M.C. Voorn, Onderafdeeling Palu, 15 December 1925.

Personal taxes are not large in Palu, from forest products a 10% land tax is levied according to quarterly reports of trade prices set by the resident. Land tax during the period 1932-1934 reached f.2525.20; f.3667.02 and f.3719.06. Government income taxes during 1934 consisted of f.796.15 from natives, f.2953.54 from Chinese and f.1060.10 from Foreign Orientals. Taxes are also obtained from the judiciary in deciding cases in Palu, with the controller as chairman and the aspirant controller as deputy, native authorities and several district heads or village heads as members. Prosecutors also act as assessors and in 1934 in 3 criminal cases and 4 civil cases the verdict was handed down.

CONCLUSION

In conclusion, this research dives into the historical dimensions of taxation in Indonesia, especially in South Sulawesi. This research provides an in-depth understanding of the evolution of taxation from the imperial and colonial eras to the present day. Through a close examination of historical documents, including the decisions of the Civil and Military Governor of Celebes in



1908, and by drawing on insights from secondary sources such as Pananrangi Hamid (1989), it provides a rich contextual background. Quantitative analysis of tax-related data from 1914, including the number of taxpayers, total collected, and average per head, reveals important insights into the economic landscape of the time.

Furthermore, this research highlights the complex relationship between taxation and social structure, emphasizing the role of kings, traditional leaders, and district chiefs in tax collection. It emphasizes the socio-economic implications of taxation, including the king's control of economic factors, trade privileges, and monopolies over certain goods.

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