

# From Bengal to Java: Raffles' *Landrente* in Indonesian Agrarian System

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## Abstract

The issue of land ownership tax has a different position in the Indonesian legal framework, with historical roots stretching from the colonial period to the period of independence. From 1811 to 1816, British Lieutenant Governor General Thomas Stamford Raffles introduced the concept of *laundrette* for a land tax. This study traces the historical evolution of land ownership taxes within the Indonesian legal system. This article uses historical methods. The discussion begins with the land rental system from the colonial period to the present. It reveals a comprehensive overview of Indonesia's evolution of land ownership taxes since the colonial period. The transition from *laundrette* to *gronbelasting* marked an essential change in the principles of taxation and individual property rights in land. The basic principle is that all land belongs to the government, while the people can only work on it. The community must give part of the proceeds to the government as a form of land rental. The research results show that the tax collection system follows the system used by the British East India Company in Bengal through the *zamindar*. Meanwhile, in Java, Raffles handed over regulations for tax collection to colonial officials at the local level.

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## Introduction

On December 27, 1985, the Indonesian government issued a new law called the Land and Building Tax Law (*Undang-Undang Pajak Tanah dan Bangunan*). It was the first regulation issued by the Indonesian government since independence, which regulates explicitly taxes on land. Although the regulations regarding land tax have been published since the independence of the Indonesian Republic, followed by the Agrarian Law of 1960, no taxes on land were explicitly discussed—regulation on tax land was incorporated into another issue (Tjondronegoro & Wiradi, 2008, p.xv).

It didn't only happen in Indonesia. In the Western colonial regime, there were rustic structures that had the same pattern. The government holds the sole rights and supreme power in the agrarian sector, as evidenced by the issuance of the *Agrarische Wet* (Agrarian Law) in 1870 and other regulations. The community, as Dutch colonial subjects, was also burdened with the obligation to pay taxes to the colonial government on the value of land products (van der Wijck, 1870, p. 5). Thus, it can be expected that the system implemented by the Indonesian government is a legacy of the Dutch colonial agrarian system.

The Land and Building Tax Law regulate the tax on land or soil, namely land and everything below it (Chapter 1, paragraph 1). Meanwhile, tax on land is managed or used to produce profits (products), and the result is prosperity for both the owner and worker. In this way, those who want or reap the benefits of the land are considered subjects obliged to pay taxes as a sign of the validity of their rights to the land and its results (Chapter 4, paragraph 1). Taxable persons should deliver it to the state, which here acts as the holder of rights (*beschikkingsrecht*) over all land in its territory by Chapter 33 of the 1945 Constitution (Markus, 2004, p. 563).

Studies on British interest in Indonesia before and after independence have been written. One of them is Lindblad's (2013), which provides an overview of how the UK views Indonesia, especially in the context of its economic system. Lindblad (2013) explains the problems that arise in the economic sector. According to him, the problem was a result of the mentality of the Indonesian people, which was manifested in their political response to foreign powers, and it was also felt by the British towards Indonesia in the 1950s.

Apart from that, as a comparative study to British colonies in Asia, the authorities' policies in the agrarian sector in Malaysia, which inherited the British land tenure system and had the same traditional system as Indonesia - at least in Sumatra - can be understood. Wilson (1975) explained that the British land ownership system had been applied to the Malay kingdoms, which previously had their land ownership system. The land tenure implemented by the British was land rental for agricultural and industrial purposes. It is undoubtedly different from the system implemented on the island of Java. The British system in the Malay states created diverse forms of land leasing due to differences in local geographic, demographic, and socio-structural elements in each Malay kingdom. The system implemented in Malay was based on the traditional self-government structure adopted by the Malay kingdoms. Therefore, compared to Java, the land rental system implemented by the British in Malaya was different because they adhered to a traditional self-government structure.

Gold & Zuckerman (2014) presented the results of a study regarding the land rental system that applies in Indonesia. Both see that the implementation of the land rental system was primarily based on custom. They use a dualistic approach that applies to the agricultural system in Indonesia as a legacy of the past, namely, the agrarian system of indigenous peoples, which was based on custom and the government agrarian system, which is legal-formal as a continuation of the agrarian system created by the colonial government. In a contradictory position, communities with customary ownership systems often have to give in to the national agrarian system implemented by the government. In this case, the government is trying to save its citizens' land ownership, including those based on custom.

Based on these studies, this article explores how these two structures meet and the adjustments that then produce a new product in the agrarian system, especially taxation. Initially, it is necessary to understand Indonesia's traditional agrarian relations system before the British land tax system was implemented as the first intervention by foreign rulers into Indonesia's original agrarian structure. In this

regard, it is essential to understand the system that existed before the implementation of the colonial regime system in Indonesia. Analysis of differences and changes is essential for understanding the land ownership system.

### Method

This article discusses the British government's land rent system in Java in the early nineteenth century. Based on the period, this article uses a historical research method consisting of four stages: heuristics, criticism, interpretation and reconstruction. *Heuristics* is the first stage, which consists of exploring and finding several vital sources of information. The sources are archival documents from the relevant era (under British rule). The second stage is source criticism, which separates valid and invalid or irrelevant source data for reconstruction. This stage consists of two parties, namely external and internal criticism.

After the criticism stage, the remaining documents will be interpreted to find historical facts. These facts will be essential for building any thinking as a basis for reconstruction. The interpretation stage consists of two steps, namely data analysis to obtain a fact and the second is data synthesis to obtain relationships between several facts. After going through the interpretation stage, the final stage of the historical method will be applied, namely reconstruction. With this phase, the final report of this article will be presented, and conclusions can be drawn from it.

### Feudal Taxation System

Before the coming of Europeans, or at least before the implementation of the agrarian legal system according to Western models, the land became an asset and authority of native rulers. With the formation of an institutionalized community, such as the kingdom and the standard group, the land tenure system emerged in a tangible form. As one of the indigenous properties, land ownership as a source of human life was integrated into the prevailing power structure. Even land ownership in traditional societies became the foundation for power enforcement (Paulus, 1917, p. 54).

In Javanese power systems, assumptions such as those mentioned above are evident. View of *saturating langit slumping bumi, among Narendra ingkang murba lan misesa* (everything under heaven and on earth, only the king who holds the rights and responsibility) indicates the presence of centralization of power and authority over land ownership. When the king was regarded as the sole owner of the land, which also became a source of life and income for its people, the king had his people's life and death (van Vollenhoven, 1932, pp. 3-4).

In this regard, the relationship between the king and subjects is not only a relationship vassalage that was generally applicable to the system of feudalism in Europe during the Middle Ages (Fontana, 1993, p. 124). Between both, there is a relationship that is physical and contains mystical values. This is because Javanese traditional rulers could put this ruler-servant relationship in a cosmological context by placing the king as the power centre of the universe (the macrocosm and microcosm) (Geldern, 1956, p. 5). Thus, for the people, serving and submitting to the king is not

only a form of dedication to the ruler but also a form of much broader eschatological expectation, which expects royal protection and blessings as God's incarnation in the world (Moedjanto, 1987, p. 77).

Based on these primordial ties, people recognised that all land belonged to the king in the land tenure system. They work the land due to the king's permission to retrieve the results. Consequently, the people who only have the energy are required to contribute their energy to planting and cultivating the lands that belong to the king. They then hand over most of the land production to the king as a *upeti* or offering evidence of their obedience to the king, the owner and ruler of the land (Anderson, 2006, p. 39). Although people set aside a portion of the land for their benefit, most of the rest they claimed belonged to the king. This raises at least two assumptions. First, people assumed that royal ownership was absolute; namely, the land and themselves became the royal property. Thus, the king was entitled to claim the land because of his ownership rights and required energy to benefit his family and court (*Cagayan*). This power then extended to the cultivation of the soil and other types of work (Winter, 1902, p. 68).

Second, offering an agricultural product is considered a *upeti* by the people and an obligation to prove her life's dependence on the king. Given this relationship, which tends to be physical and mystical, no standard measure of the products must be dedicated to the king. The *upeti* form also does not confirm the employment relationship, such as tenants and landowners, but emphasises the compliance relationship that is often referred to as the feudal bond. This is evident from the prevailing view among the people that expectation was not put on the land products but priority on the blessings and peace of life that they had received from the king.

Related to the above, in the Javanese feudal system that prevailed in post-Mataram kingdoms, two forms of offerings were valid: products of land and labour. Along with the increasingly complex royal administration system since the seventeenth century, both voting forms were becoming increasingly diverse. The king not only showed the people his greatness and the resulting form of *upeti* from the land (which is often referred to as *majegan*) (Haspel, 1985, pp. 8-9) but also performed classification and greater emphasis on the demands that placed upon his subject. This resulted in the distribution of various forms of levies and the products of the ground cultivated by the people, either for the king's personal, family, palaces or the interests of his environment (Rouffaer, 1931, p. 40).

As a result of these conditions, the king formed the administrative system that intended to facilitate the collection and simultaneously support his power over the existing assets. This system is often referred to as the apanage system. The principle underlying this system is that the king divided the land between his close relatives (*sentana*) and his bureaucrats in the administrative structure of the kingdom (*nararya* or *narapraja*). They are gaining ground as a life income source (apanage) (Kleintjes, 1929, p. 497). The rights of apanage beneficiaries are not just a product of land exploitation but also workers who live on the ground and use it. Thus, the subject-ruler relations that refer to the king at the macro level manifest in a similar relationship

with the holder of apanage. King only demands his rights in the form of *upeti* from this apanage holders with a certain amount of product division (Suhartono, 1991, p. 2).

With the application of this system, practically the entire Javanese royal territory was divided into the salary lands for the nobles and the king himself. In contrast, the people who depended on land production were required to present their work in agricultural products or labour for a village holder. The principle of land tenure as a source of human livelihood became the basis for the feudalism system that took place in Java before the European legal influence came.

Outside these lands, population growth continued to occur, resulting in the formation of new communal institutions. Together with the increasing number of people, they brought a need for new dwellings. Although based on collective values, this condition encouraged them to open up new land as a place to stay and a source of livelihood. Land previously open forests could be considered non-proprietary because the Javanese feudal agrarian system did not provide products for life, such as rice fields (Anon, 1863, p. 278).

As a result of forest clearing and her processing into new fields, ownership issues immediately arose. However, given that those who opened them preferred productive land and land as a residence, there was no dispute about the ownership of the land. In further development, these lands were considered the community's common property, generally having family ties. (Anon, 1863, p. 145). To affirm this common property, the occupants did not allow people outside their families to live and work there. This condition became the origin of the establishment of communal life, which became increasingly institutionalized as forms of traditional village (Colenbrander, 1921, p. 87).

By looking at these developments, an assumption can be drawn that under the Javanese feudal system, there are two forms of land ownership: formal and informal. Formally, that is officially recognized by the authorities and integrated into the relations of power, all land belonged to the king, and the people became tenants, which shall be subject to *upeti* to the king. Informally, i.e. outside the authority or the king's intervention, the land becomes ordinary soil of people who cleared it. Those who plant and reap the product share the results and liabilities associated with these soil types (van Vleuten, 1872, p. 29). As this communal institution grew into a form of administrative units such as villages, the horizontal relationship between the tenants and occupants of the land is referred to as a village bond (van Vbollenhoven, 1918, p. 400; Faille, 1921, pp. 24-25).

### **Raffles' Landrente System**

The penetration of European political power, especially into the traditional agrarian system, became real in the early nineteenth century. Although the Javanese kings had begun a relationship with the VOC and made political deals a few times with this company, European intervention remained confined to the periphery of their territorial power. VOC had never had a clear policy and work program in the agrarian sector. She was only satisfied with the fulfilment of the supply quota of tropical

products as a commodity to fill her budget and dividend payments to her shareholders or fill the pockets of her corrupt officials. Despite widespread VOC territorial power through area annexation in the Javanese interior, the administration of the newly conquered areas remained largely to be left to the local native elite (Kumar, 1997, p. 194).

A significant change in the Javanese agrarian sector happened when the British colonial regime established power in 1811 after successfully expelling the Dutch-French colonial forces from Indonesia. In contrast to the Dutch, the Britons who took shelter under the East India Company (EIC) knew the socio-cultural values of nations under their rule. After coming to power in the region of India in the seventeenth century, the British had been studying all the cultural systems and social values that characterized the dynamics of Indian society. Based on the knowledge and experience they gained, Britons then formulated their policies as appropriate to maintain their political domination and economic benefit (John et al., 1858, p. 117).

One of the EIC intellectual and bureaucratic figures who was then prominent in the late eighteenth century and early nineteenth century was Thomas Stamford Raffles. As a career employee at this trading company, Raffles was born and raised in a political situation which marked a global change in his country. The situation of England in the 1790s, when Raffles was raised, was in the changing political constellation due to the coalition war against France. English, the only country not subdued by Napoleon's military forces, became the ultimate symbol of resistance against French domination in Europe and eventually around the world (Collis, 2000, p. 26).

Political polarization in Europe in the early nineteenth century, especially after the failure of the Peace Treaty of Amiens in 1803, extended to the colonies of each country that was involved outside of Europe. Almost all countries dragged into a global political crisis exerted all their potential to maintain their hegemony. As the dominant force, the English had no alternative but to defend its flag that had flown across international seas. Thus, the EIC as a business company was also involved in the struggle to uphold the Union Jack against Napoleon's threat and his allies (Norman, 1857, p. 18).

The impact of such a situation was immediately felt in the EIC's colony in Asia, particularly India and Southeast Asia. The position of the Netherlands, which became a significant supporter of the Napoleonic regime in Europe, had to deal with the British colonies in the East Indies. When the Dutch king Louis Napoleon sent Marshal H.W. Daendels to Java as governor-general in early January 1808, this step immediately put the Netherlands and her colonies in a position directly vis-a-vis British political and military in India. Since then, the leaders of Britain have prepared a plan to conquer the Dutch East Indies (Hageman, 1855, p. 336).

Raffles started his career in Asia in such political conditions. As an intellectual, Raffles diligently studied the British colonies' cultural values, including their customary law. Therefore, because of his ability to understand the local language, Raffles could recognize the cultural system that would benefit the bureaucrats' careers

in the British colony. This was proven when Governor General Lord Minto appointed him to be British lieutenant governor of Java in September 1811 as a continuation of the conquest of Java by the English (Lady 1835, p. 132).

Applying his knowledge would bring significant changes in colonial policy in the East Indies colony, and his name was attached to agrarian policy. Before arriving in Java, Raffles had been studying British agrarian policy in Bengal. A system imposed in Bengal was based on pre-existing conditions. In the British territory, the land was divided into villages controlled by the *zamindar* or tax farmers. They were subject to the native ruler before the British took over this region, and their status was hereditary. After the British took over the powers and performed as the royal *diwan* in 1765, they raised and demanded the responsibilities of the *zamindar*. *Zamindar's* position was amplified by Lord Cornwallis in 1793 as "landowners" who remained responsible to the state (EIC). The responsibility was embodied in depositing a portion of the land they charged in the village as a form of taxation (Markovits, 2004, p. 301).

Based on the above-spoken system, it can be expected that the British control replaced the traditional rulers as the holder of ultimate power over the land. Although the *zamindar* structure is maintained, the takeover of power changed the supreme rights holder. Instead, the prevailing system has stayed the same; lands belonged to the highest authorities, in this case, the EIC. For Raffles and other British officials, the system is similar to what applied in the UK; the king of England owned all land and distributed it to the landlords (Aston, 2006, p. 185).

Both in India and England, the same concept applied as a fundamental principle: the king or ruler is the land owner. All people who work the land and reap its rewards are obligated to the king. *Zamindar* in Bengal and the landlord in the UK are considered intermediaries for depositing the soil of the people to the king. However, there are also differences in position and administrative properties.

This view then underpinned Raffles' thinking when formulating agrarian policy for the British colony of Java. When he first paid attention to the land ownership system on the island, Raffles already had the basic principles of the feudal system (Linblad et al., 1978, p. 270). Raffles' view shows that he already saw a more primordial and exploitative relationship between the Javanese king and his subjects. The relationship is seen from the physical side without seeing from the people's point of view as the king's subjects. He described the king's power over land as enormous, far exceeding that of the British rulers in India and the British kings in Europe. The magnitude of this power tended to lead to arbitrariness at the expense of the rights of the people (van Deventer, 1865, p. 165).

Therefore, inspired by the ideas of liberalism that also dominated Europe, Raffles intended to create a new agrarian policy for two purposes: emphasizing government control over land and improving the welfare of indigenous peoples. To combine these two objectives, Raffles saw the need to emphasize the government's power to prevent infringement of individual rights, allowing people to produce for their welfare (Hart, 1986, p. 22).

To realize this plan, Raffles put it in a practical form. In his instruction on

February 11, 1813, Raffles tried to combine two elements in the concept. From the beginning, in Raffles's mind, there was a big difference between the land ownership system he was implementing and the previous system in Java, both under the traditional indigenous and Dutch systems. The difference with the previous system in place was that with the payment of land, farmers could grow any crop they wished. Raffles hoped this system would encourage freedom and prosperity for the Javanese people (Veth, 1912, p. 326). Raffles established a commission headed by Colonel Colin Mac Kenzie to monitor the results. Based on Mac Kenzie's report on the success of the first levy in June 1813, Raffles decided to extend it to other government lands along the north coast of Java (Bastin, 1954, p. 113).

In practice, at least two things need to be considered. The first is the implementing officer, and the second is the collection method on taxpayers. Raffles continued to utilize the existing bureaucratic apparatus, so the authority to calculate and collect taxes in each district was left to the head of each region, in this case, the resident. With his successful initial collection of *land rent*, Raffles was convinced that the system could still run and develop into the first form of land tax, which is calculated and collected according to modern calculations. This system would show clarity not only on the number and value of taxes delivered from the ground but also on the structure and the parties involved in its implementation.

### **Dutch and Indonesian Taxation System**

Although the British rule lasted only five years, the system it left behind was maintained and considered the applicable legal provisions. One was *landrente* or land rent, developed by subsequent regimes into land tax. The Dutch colonial government still enforced this land tax as a source of revenue for the state budget (van Zanden & van Riel, 2004, p. 116).

In the first year, Dutch East Indies government policy was characterized by uncertainty in various sectors, including taxation. In principle, the Dutch Commissioner-General followed most of the steps Raffles took. In the field of *landrente*, in 1818, a new regulation was issued and piloted. However, this only reinforced the conditions created by Raffles, and the Commissioners-General were still determining what changes could be achieved as they were more preoccupied with politics and security than with research in the field. One of the problems they had to solve was the collection of land rent tax (*Staatsblad van Nederlandsch Indië*, 1819, no. 5).

Village levies provided opportunities for the practice of tax farming by individuals who could afford it in the first place. Due to the government's lack of opportunity to conduct land research down to the village level, they entrusted it to village rulers or natives above the village (Cribb, 1994, p. 149). As a result, supra-village officials responsible for the village could enter into transactions with foreigners. Usually, Asian foreigners (Vreemde Oosterlingen) tax land throughout the village. These transactions and practices were prevalent between 1816 and 1825 and led to massive exploitation as there was no clear standard for determining tax rates in each



village (Spengler, 1863, p. 123; Louw, 1897, pp. 9-10). These conditions worsened and became one of the factors that led to the Java War.

Criticism of *landrente* determination and collection coincided with criticism of implementing the *Kulturstelsel*. The number of criticisms increased with the victory of liberal parties in the Dutch parliament that demanded a reduction of state domination in the colonial exploitation system in 1848. There were intense demands for reform beginning in the 1850s. However, until the government abolished the *Kulturstelsel* and passed the Agrarian Law (*Agrarische Wet*) in 1870, little changed in taxation (Kano, 2008, p. 262). *Landrente* also began to be reorganized to revoke the 1819 regulation. The new regulations only aimed to open up opportunities for old forms of exploitation by new actors, namely private investors (*Staatsblad van Nederlandsch Indie*, 1873, p. 66).

With the entry of private capital investment into the interior of Java, the form of land exploitation changed to plantation exploitation (*onderneming*). Under the tax regulations in 1873, foreign-owned plantations needed to pay an entry tax (with *erfpacht* or *hak guna usaha* status) (Kesteren, 1885, p. 36). The value of land became more accessible to determine, primarily when individuals owned according to the land division guaranteed by the *Agrarische Wet* so that land could be leased out and gain a clear individual ownership status (Tjondronegoro, 2008, p. 40).

Based on the results of a study by a commission formed to investigate the decline in welfare at the beginning of the 20th century, the government deemed it necessary to change the rules regarding land rent. The government issued new regulations regarding land rent in 1907 by relying on the land classification in the Agrarian Law of 1870 (*Staatsblad et al.*, 1907, p. 277). This regulation divides land subject to tax into paddy fields and dry lands (Maat, 2001, p. 181).

Even though the new regulations seek to improve the existing system, new problems still arise from differences in calculating and determining tax rates based on the two types of classification. In rice fields, taxes are levied on the harvest because rice fields are subdivided according to criteria, including fertile and irrigated rice fields, cultivated rice fields and non-irrigated rice fields. Meanwhile, the tax value is measured based on the area of non-rice fields, including *moorland* and dry land. Thus, renting land for rice fields is often referred to as a tax on the results, whereas the real land tax is applied to the land and not to the rice fields.

The government then issued a new policy which, although it did not change the form of levies, the new law touched on the nature of taxes, which was used as a guideline in the following period until it ended with Law Number 12 of 1985. A new depending tax law was issued on 28 August 1923. This regulation was proclaimed because Governor General Fock saw the need to replace land rent with a particular land tax (*in stede van land rente een afzonderlijke grondbestanding willende heffen van gronden*) (*Besluit van Gouverneur Generaal 28 August 1923 no.22*). With the issuance of this regulation, the nature of land rent has changed to become gross-heavy. Indirectly, there is state recognition of land ownership (*landbezit*) to taxpayers because *landrente* contains the connotation that taxpayers are still considered to be renting it to

the state. Meanwhile, with *grondberating*, taxpayers have the right to the land tax paid.

In the second change, the basis for calculating the tax is no longer based on yield or area but on the value of ownership (*verponding*). This is expressly stated in article 1 of the new law which states that *verponding* is calculated as a basic tax on the land value of property or property rights controlled by the subject (*een belasting geheven van de gronden waarop een Inlandsch bezitsrecht of het eigendomrecht*) (*Staatsblad van Nederlandsch Indië*, 1923, p.425). Thus, determining the amount of tax based on responding or  $\frac{3}{4}$  of the value of an object is the basis for determining the percentage of tax value (such as the current NJOP).

## Conclusion

Land tax is an interesting phenomenon, especially in the context of developing indigenous communities on the island of Java. Under feudal and colonial rule, land taxes were considered a form of obedience to the ruler and subordination of the subject. Land tax had become a separate component in the colonial government's fiscal policy, especially in the Dutch East Indies. The land tax has characteristics that reflect the land tenure system that applies at the location of the application. As the originator of this system, Raffles saw that the state was initially the owner of all the land, so all users were considered tenants. This gives rise to land rent, the origin of land tax.

With the change to *grondbeating*, the nature of land ownership also changed. In 1923, this concept was formalized until land tax was also implemented by the Indonesian government in the form of land and building tax in 1985. This change also changed the concept of land ownership and its calculation system. However, the implementation of the new rules took quite a long time. The colonial government was partly responsible for this complexity by enacting new regulations in 1923 without repealing the land rent regulations issued in 1907, resulting in overlapping regulations. If this condition is immediately explained through a scientific approach, it will avoid dragging on and becoming an obstacle to the continuation of the tax system in Indonesia.

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