

# Colonial and indigenous institutions in the fiscal development of French Indochina

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## Chapter 4

### Colonial and Indigenous Institutions in the Fiscal Development of French Indochina

Montserrat López Jerez<sup>1</sup>

*The idea of this experiment (Indochina) as a unity of diverse ethnically, historically and geographically countries is either an absurdity or the essence of federalism*

Touzet (1935, 100)

#### Introduction

French Indochina was a paradoxical state for several reasons. First, it was a federal state, in contrast to the metropolitan government itself. Second, within the federal arrangement, Cochinchina was the only colony. The other four regions that constituted Indochina became protectorates, with different levels of intervention, although French rule was mostly indirect. An important implication of these political arrangements was that the different parts of French Indochina fell under different ministries in Paris (the Ministry of Colonies and the Ministry of Foreign Affairs). This added political and institutional complexity to the administration of the federation, which was often plagued by conflicting military, political, and economic interests. Third, French Indochina has often been characterised as one of the most extractive cases of colonial taxation (Acemoglu et al. 2002, 1266). Scholars such as Popkin (1971, 142-3) argued that French tax demands were a crushing burden on many indigenous people. But this contrasts with the evidence that official revenue collections in Vietnam were in fact low compared with most other colonies in East and Southeast Asia (Booth, Chapter 2, this volume, Table 2.1). For instance, in 1929, revenues per capita in Burma and the Philippines were twice as much as in Vietnam and even five times as much in Taiwan. The only way to

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<sup>2</sup> This institutional and economic heterogeneity bears some clear resemblances with the situation in Portuguese Mozambique, see Alexopolou, Chapter 8, this volume.

reconcile these different views is to examine the pre-colonial fiscal institutions which survived under French colonial rule, but have not been adequately recorded in the official figures.

This chapter argues that there were two fiscal states co-existing from the turn of the 19<sup>th</sup> century to the Japanese invasion in 1940, and this meant that the real tax burden per capita was higher than the aggregated French data show. This dualism created forces which both favoured and prevented institutional change. The colonial ‘fiscal state’ was dependent on the growth of the monetised economy, both from the expanding export economy and from the internal consumption of products such as opium, salt and alcohol, on which excises were levied. By contrast, the indigenous economy remained a domain system where taxation was a village responsibility and closely tied to land levies and *corvée* (Khoi 1981: 353). Their interaction is fundamental to an understanding of the major economic changes of this period, relating to ownership of land, the main economic asset, and to the capacity of the economy to generate fiscal surpluses.

Consequently, it is argued that the remarkable institutional and economic differences among the different parts of French Indochina conditioned the choices made by the colonial administrators in designing fiscal policies, and the impact of these policies<sup>2</sup>. The federal arrangements in some respects concealed these differences, while not fundamentally altering them. Some differences were obvious. Cochinchina was a frontier region that had been recently settled by the Viet. The kingdoms of Kampuchea (Cambodia) and those that became Laos had low population densities, and were relatively poor. Parts of Annam and Tonkin had very high populations relative to the arable land and suffered from repeated subsistence crises.

It is a truism that colonialism had an impact on institutional developments in all these regions, since the imposition of colonial rule in itself represented a major institutional change. French colonialism left important legacies for what, towards the end of the twentieth century, became the three countries of Vietnam, Cambodia and Laos. But, in order to evaluate the long-term consequences for fiscal policy, as for other aspects of policy, we must understand the mechanisms at work. These were, in turn, intrinsically associated with the formation and

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<sup>2</sup> This institutional and economic heterogeneity bears some clear resemblances with the situation in Portuguese Mozambique, see Alexopolou, Chapter 8, this volume.

evolution of the colonial state. This chapter tries to clarify the conditions which shaped French choices in developing revenue sources and in implementing expenditure programmes. The case of Indochina can be initially seen as an example of fiscal modernisation, in that tax revenues were centralised, and the tax base changed along with the economic transformation of the colony (as defined by He 2013). A range of infrastructural projects in transport, water control and irrigation were implemented. At the end of the colonial period, Vietnam and the rest of Indochina remained predominantly agrarian, but there were important differences in the level of commercialisation. By the 1930s, Cochinchina was the richest part of the federation, but also well known for its economic inequalities, especially in land tenure and payment of rents. However, even in this region the process of fiscal modernisation was at best partial.

In sum, this chapter contends that the role of local conditions and pre-colonial fiscal institutions must be brought to light in order to develop a deeper analytical understanding of the transformations that were to take place after French government was established. These institutions set both incentives and constraints for the local populations in their interactions with the colonial state. The chapter examines village administrative institutions and stresses the remarkable geographical differences. But first, we need to define what it is meant by French Indochina.

### **French Indochina: A Constructed Federal State**

While contact with various Europeans can be traced back to the seventeenth century, the colonisation of Indochina started with the conquest of the three eastern provinces of Cochinchina in 1862. Nine consecutive admirals ruled Cochinchina until 1879, when a civilian government controlled by the Colonial Council (consisting of colonists, merchants, and officials) was formed. At this point, the six provinces of Cochinchina were all under French influence, if not direct French control. In 1887, the three parts of what is now Vietnam (renamed by the French as Tonkin, Annam, and Cochinchina) and Cambodia were incorporated into the Indochinese Union. Laos, understood as the Kingdom of Luang Prabang and the southern territories, was added in 1893 after the Franco-Siamese war (Stuart-Fox 1997, 24-29). The territory of Guangzhouwan was incorporated in January 1900 (see map 4.1). It is widely accepted that there were significant geopolitical reasons for this territorial

expansion; the French government wanted to stake clear claims to territory to prevent rival claims from Great Britain to the west and the south and China in the north (Ennis 1936, Dommen 2001)

#### **Map 4.1: Territories of French Indochina, 1887-1940**

[map here]

The General Government of French Indochina was established in 1898. The centralization of the budgets of the Indochinese Union was a result of Paul Doumer's federalisation efforts, from 1897 to 1902. One of the principal objectives of these reforms was to assimilate the colonial "local" budgets into a centralised budget and reduce the fiscal autonomy of each region (in 1889, the protectorate of Annam-Tonkin was divided into two). The outcome was the formation of six different budgets differentiated by the nature of revenues and expenditures; the local budgets were in charge of local expenditures and financed by direct taxes, while indirect forms of taxation comprised the central, general, budget (Doumer 1902, 12). We argue that this transformation might be also understood as an effort to centralise tax revenues and compensate for the differences in fiscal capacities between the parts of the federation, as was also evident in the case of French West Africa (Frankema and van Waijenburg, Chapter 6, this volume). For instance, in 1899 the total amount of the largest local budget, Cochinchina's, was less than half of the revenue obtained from indirect taxes, which was then part of the central budget (Guermuer 1909/1999, 55-58).

The concern for the financial precarity of Annam and Tonkin was central in the reporting by Doumer (1902, 5-15). The pacification of Tonkin and Annam (1874-1895) cost almost four times as much as the conquest of Cochinchina from 1859 to 1895, and all the budgets were, by the end of the 19<sup>th</sup> century, running a deficit. But the option of taking over the Vietnamese empire's entire fiscal system was not feasible at the time. Éliacin Luro, the inspector of indigenous affairs in Cochinchina, bluntly stated that it was impossible to know the precise amount of revenue collected by the Empire (Luro 1897, 171). Paul Bert, resident general in Annam and Tonkin, attempted to tap into the indigenous tax revenues to finance the conquest of that region but it proved impossible. These constraints, together with the growing difficulty in obtaining financial support from Paris, led to substantial contributions from Cochinchina's

budget to the military expenses of conquering the two northern regions (Isoart 1961, 161). This was facilitated by the budgetary surplus in Cochinchina derived from increasing rice exports and the sale of land concessions (Brocheux and Hémery 2009, 78-79).

These difficulties should not be interpreted as an inability on the part of the French to modify the indigenous fiscal regime. The French paper trail of reforms is extensive, and created a body of knowledge centred on the intentions and implications of frequent policy changes. In fact, one of the main characteristics of French rule was a lack of consistency as governors changed frequently (Ennis 1936, 59; Thompson 1968, 425). This caused problems in the implementation of new policy initiatives, since the institutional apparatus for execution was often not in place, and the governors might be recalled before the policies could be implemented. Attempts at direct rule, even in Cochinchina, were abandoned as a result of either local resistance or a lack of administrative resources (Brocheux and Hémery 2009, 74-75; Guerneur 1909/1999, 35-36; Popkin 1979, 171). Stuart-Fox (1997, 29-33) examined the problems facing the French in Laos, and Owen et al. (2005, 362) and Slocumb (2010, Chapter 1) have looked at Cambodia. Most scholars have concluded that the French learnt early on that “you do not rule against the elites”, and policy reforms had to be kept to a minimum (Brocheux and Hémery 2009: 90). But even so, popular protests against increased tax demands were not unusual. For instance, 8,000 farmers of Di Loc, Quang-Nam province (Annam), demonstrated against the French authorities and provincial mandarins and notables in 1908 as a result of an increase of labour *corvée* from 6 to 9 days, which meant in effect a 18 per cent rise in personal tax levels (Brocheux and Hémery 2009, 298). The protests spread to other provinces. During the 1930s, protests and riots became more commonplace and political resistance more organized. An example was the march of 5,000 Vietnamese in western Cochinchina against tax levies; these protestors also demanded a more equal distribution of land (Ennis 1936, 188).

The capital of the Union was moved from Saigon to Hanoi in 1902, and remained there until the Japanese occupation in 1940. This move did not imply a shift in the economic centre: the frontier economies of Cochinchina, and also at least partly Cambodia, remained the main contributors of revenues during the colonial occupation. But the French, by moving the capital to Hanoi, gained proximity to other sources of revenue, especially the coalfields in Tonkin (run by the *Société française des Charbonnages du Tonkin*). The political organization of the colony may have acted as a catalyst for the polarization between Saigon

and Hanoi, and the progressive displacement of Hue (Annam) as the political capital (see map 4.1). But during the colonial period Hue remained the imperial capital and residence of the Nguyen dynasty, and experienced some fiscal autonomy (Anh 1985, 150).

French Indochina was thus a colonial construct, comprising different kingdoms and peoples, with their own pre-existing economic centres, over which the colonial powers ruled indirectly. With the exception of the surplus derived from taxing opium and other consumables, which was an important revenue generator for most of the colonial period, the French economic endeavour was based on land and the exportable surplus derived from it. On the export side, rice was undoubtedly the most important commodity, although its relative importance declined over the period. Other primary products such as maize and rubber gained in importance, especially in the 1920s and 1930s, while the shares remain stable for dried fish, skins, copra, pepper, and cinnamon. Mining and manufacturing products, coal and cement, contributed around four per cent and one per cent of the total value of Vietnamese exports from 1913-1946 (Bassino and Huong 2000, 306).

The industrialization of Indochina had a limited impact on both employment, and the tax base, although there were some developments in the inter-war years (Nørlund 1991). In 1914, private investment in industries and mines accounted for almost half of the total; by 1940 these sectors accounted for 60 per cent of the total (Brocheux and Hémery 2009, 163). Private investments were mainly located in Saigon and Hanoi, and linked to the mining of coal and cement, rubber plantations, a small textile industry, and distilleries. Yet, the official statistics showed only French private investments (Robequain 1944, 158). Chinese investments in the cement industry and in most of the rice milling companies in Cholon (Cochinchina), as well as investments in local handicrafts and textile production, were not reported (Nørlund 1986, 43). Chinese and Indian capital played a crucial role in the trading of rice, maize, silk and tropical products (Robequain 1944, 159).

Throughout the colonial period, companies tended to complain about the scarcity of labour, especially during the harvest season. This was most acute in Tonkin where, despite its large population, the urbanization rate was low (about four per cent) and the majority of the population remained linked to the rice economy, which was one of the most labour-intensive wet rice systems in Southeast Asia (Lopez Jerez 2014, 79-104). In the rubber plantations, some labour was imported from Java, at least until the Great Depression of the early 1930s

(Goudal 1938, 250). Migrants from Tonkin remained in the south for three years and then returned back, so their net numbers were small (Robequain 1944, 56). There were few possibilities through labour migration to transform the main sources of income for most of the population, and hence expand the tax base. Land remained the key factor of production during the colonial period, and this perpetuated the domain fiscal state that had ruled the village economies prior to colonial times. Given the fact that the French administration lacked modern land cadastres and an effective rural civil service, land and personal taxes were levied by the indigenous village administration, even in Cochinchina.

French colonial supervision of the village administrations was also very weak in the case of Cambodia and Laos, where the French presence was confined to the capitals. The link between French administrative decrees and their effective implementation remained weak. In Vietnam, the French administrative control was only slightly better (Popkin 1979, 143). In Tonkin, the supervision of the native budgets was confined to villages with more than 2,000 inhabitants (500 registered males), which meant that 85 per cent of the village budgets in the region were either not supervised, or only superficially. None were supervised in Annam (Rouilly, cited by Popkin 1979, 150). This had major implications for the fiscal performance of the local administrations, and it also weakened the potential impact of colonial policies on the majority of the population.

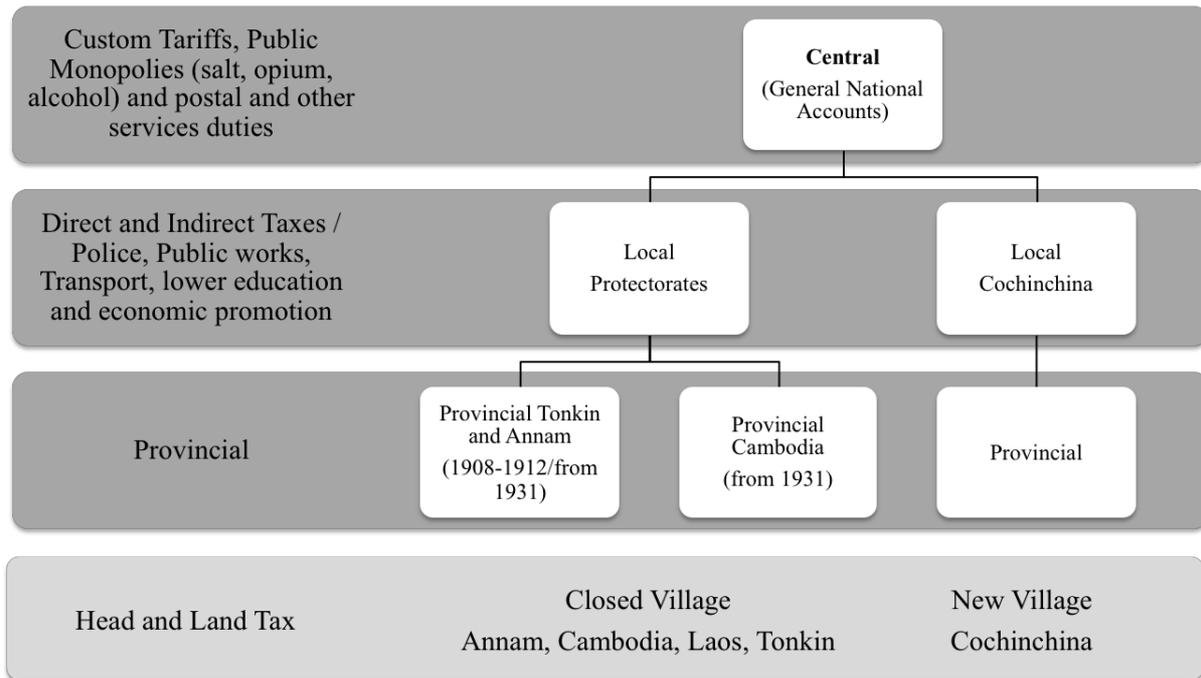
At the same time, because of the centralisation of the public finances, the surplus generated in the southern regions contributed to the budgets of the other protectorates, which were running deficits (Bassino 2000a, 272). Cochinchina became the third largest exporter of rice in the world and an important player in the regional rubber market in the 1920s. This is not unique to Indochina, the French resorted to a similar fiscal strategy in West Africa (Frankema and van Waijenburg, 2014). But, as a consequence, any understanding of economic change in French Indochina as a whole must be linked to the economic transformation of Cochinchina and the changes in its fiscal capacity. Why then was the colonial state's fiscal capacity so limited compared to other colonies Southeast Asia?

### **A Dual Fiscal State: Taxing Commerce versus Taxing Land**

From 1900, Indochina's public finances were made independent from the French government in Paris (Bassino 2000a, 270). An Act of April 13th, 1900, established the principle of Indochina's financial autonomy from the metropolis and cut the ties between the French treasury and the local and central colonial budgets (Robequain 1944, 150). However, the contributions to the metropolitan economy remained important; Indochina was the only colony to contribute a significant share to France's military budget from 1899 to 1913. It also contributed to the additional pay of French troops serving in the colony and to military pensions, as well as other French activities in Asia. This accords with the argument that the financial burden of colonisation rested mainly upon the local populations, and not the French (Huillery 2014, van Waijenburg 2018). By 1938, Indochina was in terms of total budget size the second in importance after Algeria (Brocheux and Hémerly 2009, 97).

The French fiscal system in Indochina was divided into three levels: central, local, and provincial (mainly in Cochinchina) as illustrated in Figure 4.1. The central account derived its revenues in large part from indirect taxes, including foreign trade taxes and taxes on consumer goods. The production and sale of opium, salt, and alcohol were run as state monopolies. Expenditures were supposed to benefit the Union as a whole and included the payments related to public debt, and the colony's share of defence expenditures (the annual quota paid to the French budget for defence services rendered by France). Also included were the costs of the central administration (administrative and judiciary services). The local governments were responsible for the collection of direct taxes. On the expenditure side, they paid for the police, some public works (with the exception of the railways, which had a special account), transport subsidies to companies, lower education, and other targets of socio-economic development. The word "local" in this context is, however, misleading since the French administration allowed the village authorities, and even provincial and township governments, to keep their own administrations, which functioned as autonomous entities.

**Figure 4.1: Levels of Colonial Government in French Indochina Up to the Village**



Source: Author's own

The main sources of revenue were customs tariffs and public monopolies (salt, opium, alcohol). Other direct and indirect taxes were less important. This led to a significant asymmetry in the budgets of the different levels of government. The fiscal system was very similar in all the protectorates, both in revenues and in expenditures, although the tax rates were normally higher in Vietnam than in Laos and Cambodia until the 1920s, which benefited from larger exemptions (Bassino 2000a, 271). This was an outcome of the greater French administrative presence in Hanoi and Saigon, and of the asymmetric economic development of the regions.

The General Budget was an intrinsic component of the federal state and grew partly as a result of the transfer of responsibilities over taxing export and import trade. Cochinchina's government fiercely resisted this process of centralization but had to agree to a reduction of its budget by more than two-thirds in 1899, the year the central budgets were approved. This, however, did not alter its political strength. Saigon was the only city in Indochina to have a municipal council elected by universal suffrage. The Colonial Council of Cochinchina remained in charge of the land concessions of less than five hundred hectares (Brocheux and Hémerly 2009, 82). As most land concessions were granted in Cochinchina this was a major source of revenue and degree of autonomy (White 1981, 34-35).

As land transactions and the export economy became the dominant sources of revenue, public investment in land development and cultivation, and the transport of export commodities, were government priorities. Public works comprised around 18 to 20 per cent of the entire budget from 1900 to 1939 (Brocheux and Hémery 2009, 157). The composition of these investments varied over time; from 1899 to 1923, railways, roads, and ports accounted for 68.1 per cent of all infrastructure investments while 20.5 per cent was spent on agricultural hydraulics, dredging and inland navigation. The remainder of the infrastructure budget went to personnel and miscellaneous expenses (Brocheux and Hémery 2009, 157). Cochinchina was the recipient of the initial investments made to improve the navigability of the Mekong River. From 1890 to 1930, new transport and irrigation canals were dredged, exceeding 165 million cubic meters in volume. This was a remarkable engineering achievement, comparable in scope to the 210 million cubic meters dredged to construct the Panama Canal or the 260 million cubic meters for the Suez Canal. The outcome was that almost 1.5 million hectares of land were cleared and put under cultivation from 1886 to 1930, at a cost of 52 million piastres (Brocheux 1995, 21). The local budget and three large loans from France financed these activities (Nørlund 1991).

Another major area of investment was in railways in Tonkin, including the Haiphong port, and the line joining Hanoi and Saigon, which was completed in 1936. The lines connected most of the mining centres, facilitating the transport of both produce and people. The objectives of moving what the government considered the excess population of the north to the south, and of moving rice from the surplus areas in the south to the deficit districts in the north, remained an important policy priority during the colonial period. After the 1926 floodings in Tonkin, when the water level in the rivers around Hanoi went from two to almost 12 meters, the French became more systematic and methodical in the construction of different hydraulics projects (Gourou 1945, 267). There were more dam reinforcement projects between 1926 and 1931, which, in turn led to increases in land under cultivation. The overall efforts, which amounted to excavations of 40 million cubic meters from 1915 to 1930, cost 12 million piastres up to the end of 1930 (Goudal 1938, 201). This was equivalent to 10 per cent of the value of exports for the whole of Indochina in 1931 (Bassino 2000b, 337). Yet, the per capita level of these investments was limited as population pressure increased during the 1930s partly as a result of the return migration derived from the Great Depression. In Cambodia, the local government invested in the electrification of provincial towns, extensive

road construction and the railway between Phnom Penh and the Siam boarder, but made limited direct investments in cultivation (Owen et al. 2005, 363-364).

In spite of these achievements, most expenditures of the central budget were not on public works, which fell under the responsibility of the local colonial budgets, but on administration and the payment of debt, transfers to the local budgets and transfers to France. During the 1920s, an average of 75 per cent of the total was spent on administrative costs, transfers and subsidies, and debt service (Indochine Francaise 1930a). This situation did not change much during the 1930s, although the share of debt service declined relative to subsidies and public works (Robequain 1944, 152). The question arises as to why, under indirect rule, did the majority of the expenditures go into administrative and military costs? In order to answer this, we need to understand the asymmetries of budgetary organization under French rule.

### **The Central and The Local Budgets: An Asymmetric and Complex Relationship**

Even if we set aside the criticism that the French tended to present statistics in order to disguise information about the realities of colonial development (Ennis 1936, 70), the available data indicate that French rule had two major characteristics: a large bureaucracy, located disproportionately in the major cities, and a large central budget relative to those of lower, and more direct, levels of government.

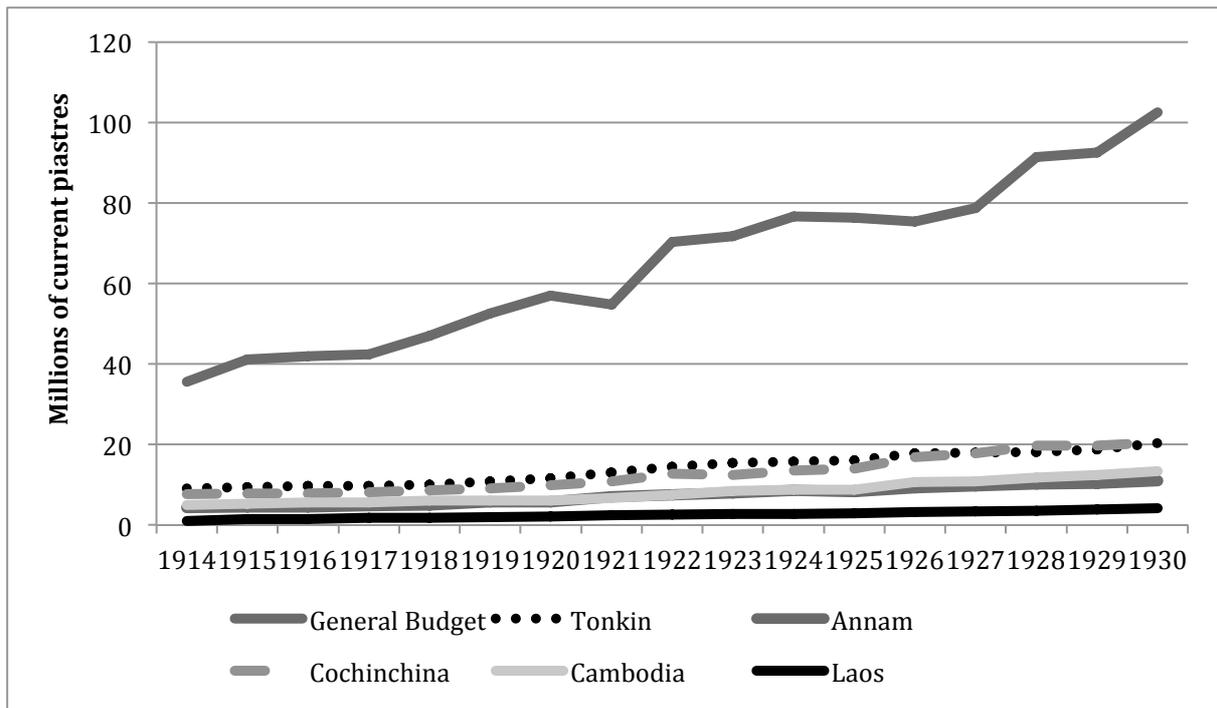
According to Brocheux and Hémery (2009, 81), the French Indochinese Civil Service, formed in 1898, was modelled on that of the British Indian Civil Service. The high salaries were an incentive for recruiting high quality personnel. These efforts led to a large civil service relative to the population. Cochinchina by 1900 had 290 European civil servants and more than one thousand other French officials. That was one for every 7,900 inhabitants compared to one for every 76,000 inhabitants in Java (Brocheux and Hémery 2008, 82). Prior to the conquest, Cochinchina was run by fifty mandarins and a small staff. But because the budget of Cochinchina was larger than in other regions, the personnel expenditures were smaller as a proportion of the total. Brocheux and Hémery (2009, 83) reported that administrative expenditures in Cochinchina declined from almost 36 per cent of the local budget in 1913 to 24.5 per cent in 1938. In Annam, Tonkin, and Cambodia the percentage of administrative expenditures in the local budgets during this period was around or above 40 per cent; in

Annam, it reached 57 per cent in 1938. In Cambodia, Adolphe Messimy (cited in Brocheux and Hémery 2009, 82) stated that fourteen French civil servants were employed in 1910-1911, and according to his assessment, they were not very busy. Given that nine out of ten Cambodians lived in the countryside, these servants had little contact with the great majority of the population and an ill-informed understanding of local conditions, such as land distribution or tenure arrangements. Indeed, they did not even know the total population with any accuracy (Owen et al. 2005, 362).

Despite the larger numbers of civil servants employed there were only 2,860 Europeans in 1897, and several thousand Vietnamese on a population of over 10 million people. By 1911 there were 5,683 Europeans, and 12,200 indigenous civil servants (Brocheux and Hémery 2009, 82). Yet, since public servants and administrators were mainly located in Hanoi and Saigon, the distance to the majority of the Vietnamese population remained large as well. Relative to the population, the European staff was small in Annam and Tonkin.

Given that the majority of the colonial revenues collected were indirect, and they accrued to the federal budget, the local budgets remained underfunded. Figure 4.2 depicts these asymmetries. The situation did improve as a result of Governor Serraut's decentralization efforts during his mandate (1911-1914 and 1917-1919). Of the local budgets, Tonkin had the most funds (on average 22 per cent of the total general budget during the period) followed by Cochinchina with an average of 19 per cent. Annam and Cambodia operated with smaller budgets, while the budget in Laos comprised a mere three per cent of the total.

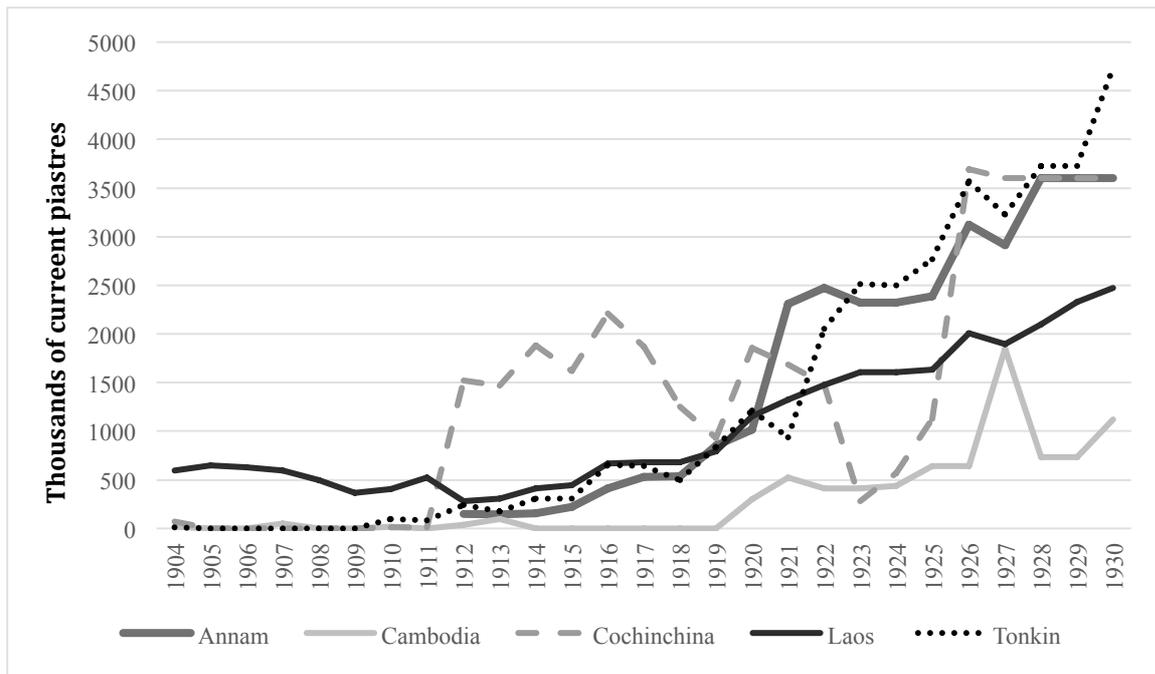
**Figure 4.2 Budgets of the General and Local Governments in Indochina (in million piastres)**



Source: Indochine Francaise (1930a, 49).

The budgets of the local governments do not, however, show how much revenue was actually collected in each part of the federation. Tonkin had the largest budget for most of the years from 1914 to 1930, but it was not the largest revenue collector. Its budgets were balanced via transfers from the general budget. Bernard (1937, 52) estimated that Cochinchina provided 40 per cent of revenues of the central budget. These revenues in turn went to the weakest local budgets; in 1930, for instance, the subsidies to the local budget of Laos amounted to 59 per cent of the total revenues. In Annam the subsidies were 33 per cent of the total; 23 per cent in Tonkin, 11 per cent in Cochinchina and only seven per cent in Cambodia (Indochine Francaise 1930b). The evolution of the transfers from the federal budget to the local is summarised in Figure 4.3. The increases in the amounts accruing to Tonkin and Cambodia coincide with greater investments in infrastructure.

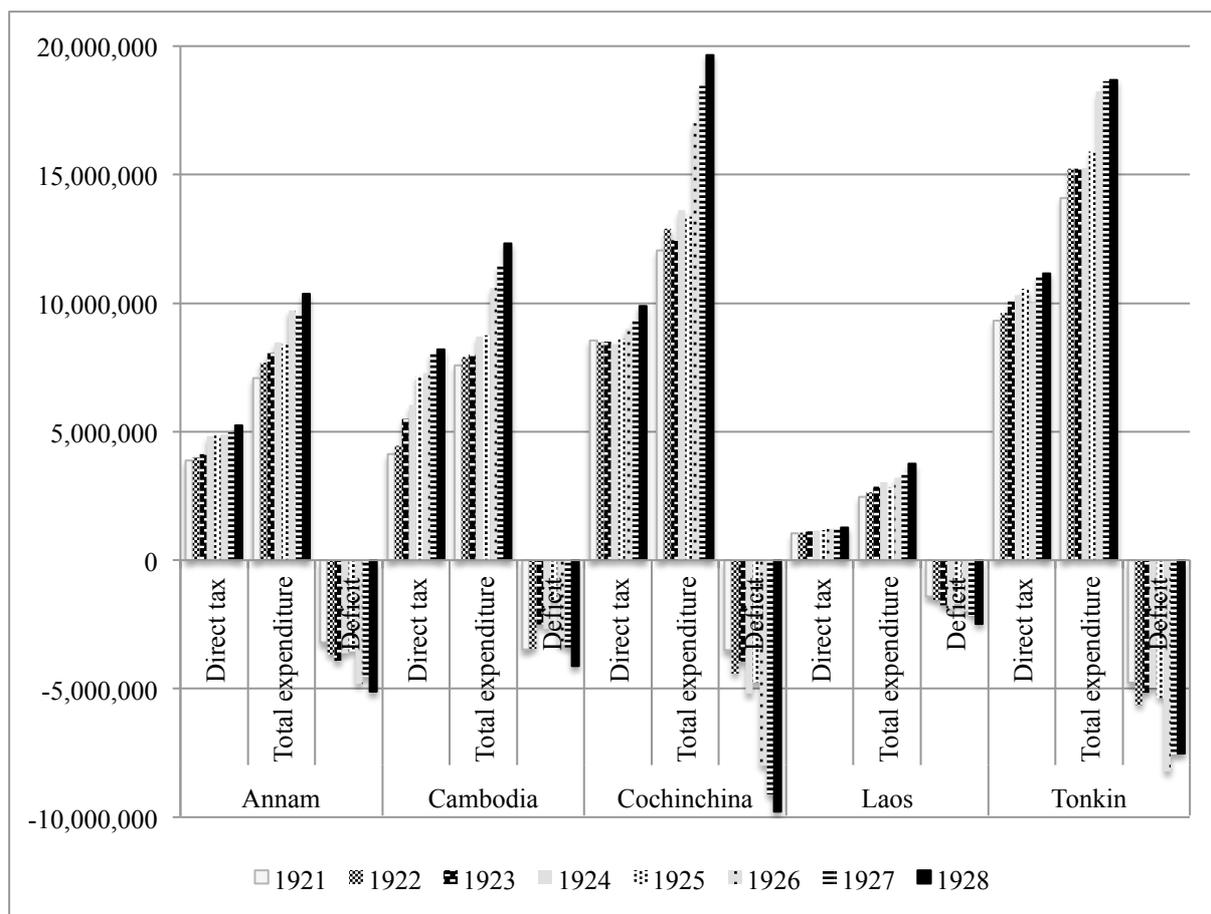
**Figure 4.3- Transfers from General Budget to Local: 1904 to 1930 (thousand current piastres)**



Source: Indochine Francaise (1930b, 15)

The 1920s was in fact one of the best decades for Indochinese economic and commercial interests as prices of commodities stabilized, rubber cultivation and export dramatically expanded partly as a result of the Stevenson plan (Robenquain 1944, 201), and improvements in the government’s institutional capacity were prioritized. The first population ‘census’ was carried out in 1921, although as Banens (2000) has argued, the figures were almost certainly understated. After Yves Henry was appointed as Director of Agriculture, attention was given to collecting agricultural statistics and implementing land surveys. But the inflexibility of the fiscal system still made it impossible to run local budgets without transfers from the federal budget, as exemplified in figure 4.4. in which we construct local budgets having direct taxes as their only source of revenue. This constraint in turn put significant pressure on local officials to increase their main sources of revenue, including tall sources of direct taxation.

**Figure 4.4. Constructed Local Budgets (Only Direct Taxes – Total Expenditures): 1921-1928 (in piastres)**



Source: Author based on Indochine Francaise (1930a, 87)

It is clear from Figure 4.4 that the annual growth rate of expenditure was greater than the annual growth of revenue from direct taxes in both Cochinchina and Laos during the 1920s. This meant that other sources of revenue, mainly transfers, had to increase in order to balance the budget. Touzet (1935, 156) presented a breakdown of local budget expenditures for 1914 and 1934, as shown in Table 4.1. The local governments were responsible for key welfare expenditures such as health and education, agrarian and commercial services and public works, which the French administration grouped as “social and economic services” (see table 4.2). Even though these welfare expenditures increased modestly during the 1920s, they never gained real priority.

**Table 4.1. Local Budgets for Indochina: Decomposition of Expenditures by Type (%)**

	1914	1934
<b>Debt</b>	0.01	0.8
<b>Subsidies to secondary budgets</b>	0.29	0.7

<b>Personnel</b>	59.5	64.2
<b>Materials, equipment</b>	35.3	31.5
<b>Public works</b>	4.9	2.8

Source: Touzet (1935, 156)

**Table 4.2. Allocation of Expenditures in 1930 for French Indochina (%) – Local Budgets**

	<b>Annam</b>	<b>Cambodia</b>	<b>Cochinchina</b>	<b>Laos</b>	<b>Tonkin</b>
<b>Debt</b>	0.45	0.46	0.64	0.32	0.86
<b>Administration</b>	38.84	33.98	25.77	40.20	36.72
<b>Financial Services</b>	2.56	5.67	6.38	2.44	3.43
<b>Industrial Exploitations</b>	16.10	31.79	23.98	21.61	19.99
<b>Social and Economic Services</b>	34.20	19.09	27.67	23.57	27.10
<b>Undisclosed funds</b>	0.14	0.13	0.10	0.14	0.24
<b>Diverse</b>	7.71	8.89	15.45	11.71	11.66
<b>Total amount ('000 piastres)</b>	11,043	13,386	19,762	4,189	20,328
<b>Total amount per capita</b>	<b>2.2</b>	<b>4.2</b>	<b>4.5</b>	<b>4.8</b>	<b>2.7</b>

Source: Indochine Francaise (1930b, 21-22). When small discrepancies arise in the source document, figures have been adjusted. Touzet (1935, 157) reports a similar table, based on the same source, and the greatest difference is that he includes the undisclosed funds (*Fonds Secrets* in the original). There were small differences in the percentages for Cochinchinese administration. In the original, Government and Administration General are separated but following Touzet, we have grouped them. Population data: Ng (1974). Data for Cambodia are taken from Slocomb (2010, 46); In 1930 the piastre was set at 1:10 French francs.

Why were local revenues so constrained? The main revenues were derived from head taxes, taxes on foreigners (mainly Chinese), and transfers from the federal budget. The introduction

of a tax assessed on income was not attempted until 1938 (Robequain 1944, 149-56). But personal and land taxes for the majority population were collected by the village authorities in Vietnam and the canton (*khum*) in Cambodia. As there were no accurate population estimates, the French were unable to assess the full potential revenue from direct taxes at the village level. As in the case of indirect taxes, the geographical differences in collection were striking. In Laos, data provided by Guerneur (1909/1999) show that the total collection of direct taxes in 1900 was 25,000 piastres in land taxes (or 0.3 per cent of the total for all Indochina) and 258,000 piastres in head tax (or six per cent of the Indochina total). By 1910, direct taxation contributed just over one-third to a total budget of 900,000 piastres. Indirect taxes contributed a further 160,000 piastres, and the balance was transferred from the Indochinese central budget. The total budget had only grown by 12.5 per cent from 1896 to 1911 (Stuart-Fox 1997, 32). Laos, as one of the poorest regions, was a net recipient of transfers during the whole period, but of limited amounts. Consequently, Laos did not play much of a role in increasing of the fiscal capacity of the French colonial state in Indochina.

The rates for direct taxation varied significantly. According to a report written for the Colonial Expo in 1930 (Indochine Francaise 1930c, 7), Cambodia charged 3.10 piastres per inhabitant, Tonkin charged 2.50 piastres for the registered and 0.30 for the non-registered population, and in Cochinchina the rate was 1 piastre. The differences were even larger for the foreign Asian population: 15 piastres in Cochinchina, 8 in Laos, 10 in Cambodia, between 3.5 to 10 in Tonkin, and between 8 to 15 in Annam (Indochine Francaise 1930c, 10). As in the pre-colonial period, exemptions were given to the members of the royal families in different parts of the federation and to those holding honorific titles.

Another form of personal direct taxation was *corvée* labour, which predated colonial budgets and was normally employed for irrigation and other communal work. In Cochinchina already from 1882, two-thirds of the *corvée*, fixed at thirty days per year per registered person, could be redeemed at the rate of 0.10 piastres per day and merged with the personal tax. These changes were made in 1918 for Annam and in 1920 for Tonkin (Brocheux and Hémery 2009, 91), but the amount of days and rates of redemption varied with and between the regions depending on ethnicity (Indochine Francaise 1930c, 9). The rates went from 0.06 to 0.30 piastres per day and the *corvée* days varied from five days (in Annam) to 20 days (in Laos). This variation on *corvée* days per eligible worker is similar to French West Africa (van Waijenburg 2018, 54). In Cochinchina, the revenues from direct taxes increased from 4.1 to

9.4 million piastres between 1904 and 1927. But as a proportion of the total budget, direct tax revenues fell from 75.6 to 50.3 per cent (Fall 1985:179). Here, foreign Asians paid more than the Vietnamese or the Europeans. Cochinchina's per capita tax payments were higher than in Tonkin, even though the Tonkin tax rate (land and head tax) was higher. There, total revenues from direct taxes increased from 4.6 to 11.1 million piastres between 1904 to 1927, but as a percentage of the total budget, they fell from 70 to 59 per cent (Fall 1985, 178). Foreign Asians were unevenly distributed, even prior to colonisation, as they were involved in the rice trade and thus concentrated in Cochinchina and Cambodia (Khanh 1993, 16). Robequain (1944, 149-56) refers to the inelasticity of the Indochinese tax system; in addition taxes were unevenly distributed and broadly regressive. The other major source of revenue were land taxes, and these also follow a complex system of rice fields classified according to land productivity and use. Different rates applied to indigenous and foreign populations. Normally, a higher rate was applied to the native population, which added to the regressivity of the tax system.

Summing up, each local colonial budget became dependent on different sources of revenue during the 1920s (Indochine Francaise 1930c, 21-25). In Annam, land taxes and indigenous direct taxes together amounted to four million piastres on average, almost the whole source of revenue. Tonkin depended on the same sources of revenue but the amounts were almost twice those in Annam. In Cambodia, the sources of revenue were more diversified, especially after 1922, when land taxes increased from less than 400,000 to 1.3 million piastres, and became the main revenue source (due to the rubber expansion). Most of the fiscal burden fell on the local indigenous population, followed by the Foreign Asian population. Cochinchina by the 1920s had the most diversified budget. As in Cambodia, revenues from land were the main contributor, reaching a maximum of 4.2 million piastres in 1930. Levies on foreign Asians, patents, and other imposts on the indigenous population amounted to under one million piastre per year, on average.

The real burden of direct taxes on population hence varied and the French adapted their policies to the economic differences in the colonies. Due to the complexity of the system and the inefficiency in tax collection, we can only give a rough estimate of the burden. If we take the total revenue from direct taxes in 1930 (Indochine Francaise 1930c, 19) and divide by the available population data, Cambodia had the highest tax collection at 2.6 piastres per inhabitant, followed closely by Cochinchina with 2.4 piastres. In contrast, in the most

populated parts of the federation, the colonial government in Annam collected only 1.1 piastres per inhabitant, and Tonkin 1.5 piastres.

What does this tell us about the impact of the French colonial state on the population? It is clear that French administrators lacked the capacity to collect land and income taxes, but the local populations were still subject to a range of imposts that did not enter official statistics. The indigenous administrations were run on those taxes. The French did directly collect some land tax, especially in the concessions. But the colonial land registration system was not well developed. Popkin (1979, 170-2) has argued that in most parts of Indochina, French resources were limited and that the French administrators were unable to gain control of political processes within the villages, which prevented effective registration. He also pointed out that in Cochinchina, when the French introduced new land registration procedures, they were poorly publicised and difficult to use. To understand the dual fiscal state in Indochina, we should now turn the indigenous fiscal systems operated by local village elites.

### **The Peasantry and the Local Village Elites: Resistance and Change**

The crux of the indigenous tax system was control over land. Khoi (1981, 128) has shown that there were three types of land in pre-colonial Vietnam: communal, private, and granted (land given to mandarins, and soldiers as part of their salaries). Traditionally, all land belonged to the Emperor but farmers, by cultivating the land and paying taxes, were granted access to the village or to communal land (in Vietnamese *xa*). The villages kept their autonomy through these communal lands, which were mainly rice fields exploited for the provision of public goods. Tax collection was a village, not an individual, responsibility<sup>3</sup>. There were other lands, within the communal area, such as temple land and land used for rituals (Ory, 1894). The distribution of land among these three types was anything but constant and a continuous source of conflict through Vietnamese history (Khoi 1981, 306-307, Lan 1980). The image of a peaceful and harmonious traditional village before the arrival

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<sup>3</sup> As taxation remains a village responsibility, understanding these units has been the focus of many studies. Those have shown that village institutions differed markedly across Indochina, and indeed across other parts of Southeast Asia. Murray (1980), Rambo (1973), and Hickey (1967) compared different parts of Vietnam, drawing on the work of French scholars including Henry (1932) and Gourou (1945). Hoadley and Gunnarsson (1996) examine the concept of the village across Southeast Asia.

of the French, as suggested by some authors (i.e. Wiegersma 1988), does not fit easily with these distributional conflicts.

A major area of disagreement about the effects of colonialism concerns the role of the communal lands. In a broad sense, communal lands refer to various types of land devoted to different purposes. But they should be distinguished from what is called *ruông công diên*, communal rice fields. These were rice lands, which were divided among taxpayers on 'equal' basis within the class structure, as it existed at the village. They were the *commons* and inalienable. It might be expected that when new economic opportunities were opened up by French colonialism, processes of privatization would have occurred. Increase in rice prices and global demand for rice would have led to more intensive cultivation and the privatization of marginal land as McCloskey (1972) argued was the case in Europe.

But that was not the case in Vietnam, since the tendency to privatize these lands was evident even prior to the French presence (Long 1991, Chi 1980). As part of the contract between the Emperor and the farmer, dating back many centuries, those that paid their tribute had the right to access those lands, and every three years they were redistributed amongst the inhabitants of the village (Chinh and Giap 1974). Communal lands remained in Tonkin during colonial times and they were positively correlated to the number of cultivators. That is, the larger the number of cultivators, the larger the number of communal lands (Gourou 1945). As long as farmers (males from approximately 18 to 60) paid their taxes, their households had the right to cultivate this land. But if farmers stopped paying taxes for three consecutive years, the land could be reclaimed and distributed amongst of the members of the village, including the non-registered ones such as widows and orphans. The distribution of communal lands was a village affair, and higher officials were not involved unless conflicts arose (Khoi 1981, 128). In the Red River Delta and parts of Annam, the cultivation of rice was among the most labour intense in the world and hence the farming population could only be seasonally released.

In the village, we can identify three actors. The first was the village chief, who was one of the landed elite, and village administrators (normally three posts). The second were the tax payers who were registered villagers (cultivators who, by paying the head and land tax, had the right to cultivate the imperial land and communal lands). The third were the non-registered villagers. In order to become a resident in a traditional village, a person must have come from a family that had settled in the village for three generations and that person had to own land

(Chi 1980, 69). This is indicative of the closeness of the village structures. It is estimated from 1903 data that only one-third of all eligible males had their names on the registers in Tonkin (Long 1991, 63; Fall 1985, 165). The better-off families in the village were part of the Council of Notables (Nghinh 1980, 177-179). They were in charge of the administration of the village and the link to the mandarins, who represented the Imperial state.

The village chief was not a single ruler, but part of the landed elite of the village. There were sometimes different family lineages (Papin 2002) and conflicts might have occurred. One might expect that when the time came for the village chief to decide on the distribution of communal lands, there was agreement within the elite to preserve the status quo, and maintain rents. This could be interpreted to mean that property rights were secure for the elite as argued by North, Wallis and Weingast (2009). For instance, Chinh and Giap (1974, 79) reported that, before the auction of the communal lands, the village chief had pre-arranged a grant of the fallow lands to an influential family in the village for 110 piastres. This family sublet the land to the village inhabitants making a substantial profit. Such abuses of power were repeatedly reported and were a source of conflict (Lan 1980, Long 1991). According to Popkin (1979, 155), 60 per cent of the families were either landless or cultivated less than 0.36 ha by 1930; in Tonkin he argued that 20 per cent of families were completely landless. For a large part of the population, the existence of communal lands became the main source for survival or an important extra income. Those that had some rights to cultivation in their own name might consider the communal land as a bonus, but the landless (or non-registered) relied on these fields for their subsistence and became completely subordinated to the village elite.

Why would the landed elite want to keep communal land? Moral economists such as Scott (1976) would argue that it was part of the reciprocity of the village society. In part that could be understood as a self-reinforcing mechanism; the greater the population pressure, the more vulnerable the cultivator becomes, and the greater the need to keep communal lands. The existence of communal lands helped support population growth, and consequently provided a large supply of cheap labour for the landed elite. Since land distribution was more unequal in areas that were more densely populated, the power of the landed elite was positively correlated to the existence of communal lands. In Cochinchina, communal lands were less important; the area was small (60,000 ha compared to 235,000 ha in Tonkin and 195,000 ha in Annam) and a much smaller proportion of total land according to Henry (1932, 213). While this has been interpreted as a negative effect of colonialism, it might not be so. Farmers,

whether tenants or owners, had access to larger landholdings than their northern counterparts and hence might not need communal lands for subsistence. For Cambodia, Henry (1932, 213) claimed that it was impossible to determine the amount of communal lands.

The communal lands certainly had a welfare function. But they also prevented mobility. If a village resident or non-resident stopped paying tax for three consecutive years, he lost his right to communal lands. This threatened his and his family's survival, and a break with his ancestors' land. The result was that the landed elite could keep a source of cheap and dependent labour, while simultaneously spreading the fiscal burden of the village, for which they were responsible, among a larger number of actors. Indeed, the new market opportunities encouraged greater control over communal lands, but not their privatization. The fact that communal lands were proportionally lower in Cochinchina did not make the average farmer more vulnerable, especially if the land frontier was still open. In other parts of Vietnam, communal lands were a substantial barrier to modernizing the fiscal state, as one of the main assets of the economy, agricultural land, remained under village control and prevented the imposition of individual land taxes.

This meant that within the village, the payment of the land tax was a village responsibility. Popkin (1979, 147) argued that the village officials who assessed the tax had ample opportunity to avoid tax themselves, and impose heavier taxes on poorer people. In effect the smaller the holding, the larger the tax paid per hectare. This was also reported for Cambodia (Yuon 1982, 51). In Laos, Stuart-Fox (1997, 33) claims that the rather egalitarian access to available new land made the transformation from a barter to a monetised economy less disruptive than in other, more densely populated, parts of the federation, as they could sell opium, forest produce or extra rice to meet the fiscal demands. But *corvée* was burdensome in a labour scarce economy. In Cochinchina, on the other hand, one of the effects of land expansion and increased commercialization of the economy was a more diverse socioeconomic structure, both in the villages and outside, though polarisation occurred during the 1930s (Lopez Jerez 2014, 138-143). There seems to have been a greater division between the political and the economic elites in the village, and a tendency among richer rural families to delegate their administrative responsibilities and focus on their business activities (Brocheux and Hemery 2009, 101).

Seen from an inter-elite competition perspective, the political competition between the French and the village local elites was much reduced in Cochinchina as both parties gained with the commercialisation and institutional transformation of the economy, while the traditional village elites in the more closed village economies in the north tended to resist French reform measures and collection efforts. A 1921 village reform in Tonkin attempted to reduce the power of the village notables and landed elite, and favour more democratic elections by electing a Clan representatives (and not Notables), but this was met with such resistance that it was reversed by 1928 (Chi 1980, 42).

### **Conclusion**

This chapter has argued that indigenous institutions that were in place before the arrival of the French affected colonial fiscal development in Indochina. The colonial federal state was based on a complex, bureaucratic, and centralised administration, which allowed local colonial budgets to run without deficits, thanks to transfers from centrally levied custom duties and state monopoly earnings. In this system, the economic surpluses of Cochinchina subsidized the rest of the federation. The revenues of the central government were linked to levies on consumer goods and the expanding export economy that benefited from the remarkable investments in public works (which are visible even today). The outcome was a regressive colonial fiscal system, superimposed to the traditional domain estates that remained.

In the Tonkinese, Cambodian, and Lao villages, the closed structure and the stability of social norms, tended to prevent any change by the colonial powers, including changes in the tax regime, that could undermine their authority. It is probable that the northern parts of Vietnam suffered more from institutional persistence, and the existing landed elites benefited most from whatever new opportunities colonialism offered. In Cochinchina, the picture is more nuanced. The farmers there had access to land, but tenure conditions did affect incentives to invest in land improvements.

The conditions for fiscal modernisation were better in Cochinchina, given the greater degree of commercialisation after 1900. But the substantial transfers of funds from Cochinchina to other parts of the federation meant that the local government in Cochinchina was deprived of funds that could have *potentially* been used for productive investments, while at the same

time the other parts of Indochina were supported by budgetary transfers, which prevented changes in local taxation. This, in turn, reduced the opportunity for socioeconomic investments, which potentially could have benefited a larger part of the predominantly rural population.

It could be argued that in the 1930s, as colonial officials struggled to cope with the aftermath of the Great Depression and the growing military threat from Japan, the conditions were present for change in Indochina's fiscal arrangements. However, the French administration tended to support the vested political and economic interests in the colony, mainly located in Saigon, and linked to the rubber plantations, big exporting houses and large landowners. Elsewhere, the French were unwilling to interfere in village government structures, although it was clear to at least some officials that these were holding back the economic modernization of the entire colony. This was a missed opportunity, not just for the socioeconomic development of Cochinchina, the economic engine of Indochina, but for other parts of the federation as well. The political division of the Union after the Geneva Accords in 1954, with Laos and Cambodia becoming separate states, and the division of Vietnam in two, indicated that the French had failed to create more than a fiscal federal state.

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