

Exploring the Impact of Dutch Rule on the Economic Development of Taiwan's Indigenous Peoples

Chih-Hsiung Chang
I-Shou University

Su-Li Lin
I-Shou University

Yung-Sheng Chang
I-Shou University

Yi-Yu Shih*
I-Shou University

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This paper examines the economic policies implemented by the Dutch during their rule in Taiwan and their effects on the island's Indigenous peoples. Using a qualitative document analysis approach, it reviews historical records and scholarly research to reveal that Dutch policies—such as the bok-sha (tribute) and annual tribute systems—functioned primarily as mechanisms for resource extraction rather than economic development. These measures intensified conflicts between Indigenous tribes and Chinese immigrants, particularly after the Spanish were expelled from northern Taiwan. Although not all Western colonial powers acted solely as exploiters, the Dutch administration in Taiwan largely pursued plunder rather than progress. Therefore, the study concludes that Dutch colonial policies inflicted long-term economic harm on Indigenous communities, leaving minimal positive contributions to their development.

Keywords: Dutch rule, the indigenous peoples, document analysis, Bok-Sha System, annual tribute system

INTRODUCTION

Taiwan is strategically located on the eastern coast of the Pacific and serves as a key gateway to the South China Sea and the Indian Ocean. Hence, it has always been a focal point in geopolitical discussions. Since

the Age of Discovery, Taiwan has been a target of ambition for European and American maritime powers. Indigenous peoples in Taiwan have lived there for generations, but the maritime powers have subjected them to nonstop cultural and economic shocks.

In contrast, the Netherlands is situated on Europe's northwest coast and originally a part of Spain. The Netherlands gained independence in 1581 and became the Dutch Republic in 1588, establishing itself as a commercial powerhouse. To increase its competitive power, the Dutch East India Company (Vereenigde Oostindische Compagnie, or VOC) was founded in Amsterdam in 1602. The Dutch government authorized the company a trade monopoly, along with the authority to declare war, sign treaties, and occupy territories. In 1619, the VOC established a fortified commercial base in the Far East at Batavia (present-day Jakarta, Indonesia), equipped with a garrison.

Following that, the Dutch attempted to occupy the Penghu Islands twice in 1622 and eventually reached an agreement with the Ming Dynasty. In 1624, they sailed into Taijiang Bay from Luermen on the southwest coast of Taiwan. They used materials from the demolished Penghu fortress to construct Fort Orange in Tayouan, which was later renamed Fort Zeelandia (the predecessor of today's Anping Fort). The following year, in 1625, they continued to acquire the land of Saccam (Tainan's Chikan) from the Siraya people in exchange for 15 bolts of cloth. As a result, Saccam soon developed into a commercial hub, where the Dutch built Fort Provintia (the predecessor of today's Chikan Tower). With Fort Zeelandia and Fort Provintia as their administrative and commercial centers, the Dutch established a 38-year colonial rule (1624-1662) and integrated Taiwan into the global trade network.

During this Dutch colonial period, the Spanish also sent a fleet from Luzon, sailing along Taiwan's east coast. Before entering the Keelung, the Spanish initially arrived at San Diego Cape area and built Fort San Salvador on Heping Island. In 1628, Tamsui was occupied, and Fort Santo Domingo (the predecessor of today's Fort San Domingo) was built. However, the Spanish colony in northern Taiwan lasted only 17 years (1626–1642), and its main goals were to spread Catholicism and establish trade with Japan and the Ming Dynasty, unlike the Dutch Rule in southern Taiwan.

Therefore, this paper focuses on the economic measures employed by the Dutch during the first officially documented period of their rule (1624–1662) and their influence on the economic development of Taiwan's indigenous peoples. In other words, this analysis aims to provide a more objective basis for future scholars to evaluate the impacts of Dutch colonial policies on Taiwan's Indigenous peoples and its early economic development.

LITERATURE REVIEW

The history of Taiwan during the Dutch Rule had relied heavily on primary sources from scholarly research. The research that had been translated into Chinese included the *Dagh-register* of Batavia Castle and the *Dagh-register* of Fort Zeelandia (I, II, and III). They offered valuable insights such as early Taiwan's natural and human geography, the living conditions of its indigenous peoples, the settlement by Han Chinese, the international trade conducted by the Dutch, and various colonial activities Chiu (2007) asserted that these materials showed a clear and comprehensive understanding of the Dutch East India Company's (VOC) journey, from its discovery of Formosa to its development as a colony and its eventual expulsion by Koxinga. Besides, new interpretations have emerged as scholars have applied digital humanities methods to re-examine these invaluable archives in recent years. For instance, Hägerdal (2012) provided a postcolonial reading of the *Dagh-register* of Fort Zeelandia, exploring the power dynamics behind its creation, while Perttola (2022) utilized digital technology to reconstruct 17th-century colonial maps of Taiwan, offering new tools for historical analysis.

Moreover, Mr. Tsao Yung-ho is widely regarded as both a pioneer and a leading authority on the Dutch period in Taiwan. Beginning in the 1950s, he taught himself 17th-century Old Dutch and meticulously organized the *Dagh-register* of Fort Zeelandia, laying the groundwork for his extensive research. Initially, his work focused on Taiwan's development, with his findings compiled in *Early Taiwan History Research*, which included an influential chapter on the Dutch period. Later, Mr. Tsao shifted his focus to indigenous history, using the *Dagh-register* to conduct a specialized study on the indigenous people of Siao-liu-chiu.

(Lamey Island), exploring the tragic history of their massacre and suppression by Dutch forces (Tsao, 1997). This specialized research was subsequently included in his follow-up work, *Early Taiwan History Research, Continued*. Following that, studies of indigenous history became more refined, with a specific focus on social change and resistance under Dutch colonial rule. For instance, Campbell (2019) offered a new historical reassessment of the Siaoliouciou incident, while Harris et al. (2024) employed a microhistorical approach to delve deeper into this tragedy. Day (1900) and Chiu (2007) also explored the roles of village headmen in the colonial administration and the dynamics of cooperation and resistance among the Sincan villagers, respectively.

Among Japanese scholars, Murakami Naojiro and Iwao Seiichi were pioneers in the study of Dutch-period Taiwan. Murakami translated selected parts of the *Dagh-register* of Batavia Castle (1619-1660) concerning Japan, Taiwan, and the Chinese coast into Japanese. For over half a century, this translation had been a primary source for researchers in Japan and Taiwan who do not speak Dutch. Iwao Seiichi, Murakami's successor, diligently compiled most of the Formosa-related documents from the National Archives in The Hague, providing invaluable resources for subsequent scholars (Lan, 2022). Nakamura Takashi further deepened this area of study. Currently, Nagazumi Yoko was a prominent Japanese scholar of Dutch-period Taiwan and Southeast Asian trade. Her research on Dutch trade in Taiwan in the 17th century was well-regarded, and her articles, such as "Dutch Taiwan Trade" and "17th Century Taiwan Trade from Dutch Historical Sources", primarily focused on the trade relationship between the Dutch in Taiwan and Japan, as well as the conflicts between the Dutch and Chinese merchants over the Japan trade (Andrade, 2004). Furthermore, some other studies continued to deepen the understanding of Dutch-East Asian trade relations. Shimizu (2008) analyzed the trade rivalry between the Dutch and Japanese in the Taiwan Strait, while Kaufmann (2015) compared Dutch and Chinese historical sources on early Formosan trade.

As usual, some research also began to offer a detailed and profound analysis of the political, economic, and social conditions, serving as a key reference for later scholars. and made significant contributions in mainland China (Ye, 2018). For example, Ho (1980) examined female labor in the colonial economy, and Andrade (2005) studied the formation of colonial subjects, which further refined the study of social structures.

After the 1970s, Taiwan, Japan, and the Netherlands founded a cooperative to translate and publish works on the history of European expansion. Shepherd (1993) published *Statecraft and Political Economy on the Taiwan Frontier, 1600-1800* in 1993, and primarily discussed the relationship between indigenous peoples and Chinese immigrants, including the Dutch rule period. Similarly, international academic cooperation remains vital to the study of Dutch history recently. Petram and van Rossum (2022) continued to advocate for the transition of historical research from archives to digital humanities, while Joby (2023) explored the roles of religion and culture, discussing how Dutch missionaries constructed indigenous identities and the role of religion in colonial society.

In light of the above findings, the taxes burdens of the indigenous peoples increased as colonial control solidified, especially during the Dutch East India Company's rule in Taiwan. Initially, the VOC collected taxes directly, but after the mid-1640s, a tax-farming system (*pacht*) was adopted. This tax system, along with the tribute system (*bok-sha*), has been the subject of extensive research and has yielded significant results. Specifically, Nakamura Takashi's "Land Taxes in Dutch Taiwan", Yang Yanjie's "A History of Taiwan During the Dutch Period", Weng Jia-yin's "Local Councils, Bok-sha, and King's Land-A Comparative Study of Early Modern Taiwan History (Part I)," and Wu Tsung-min's "The Bok-sha System During the Dutch Rule", all of them offered detailed analyses and provided a particularly comprehensive overview of the taxation system. On addition, other studies had further explored the specifics and impact of the *bok-sha* system. Nitta (2024) re-examines the tax system from the perspective of Chinese merchants, while Van Veen (1996) evaluated the profitability of the Dutch company in Taiwan from an economic efficiency standpoint.

In addition to examining the impact of tax burdens on the livelihood of indigenous peoples, Nakamura Takashi also focused on the 17th-century Dutch Quest for gold in Taiwan, the production of deer in Taiwan, and its trade with Japan, and re-evaluated their effects, especially on Doroman (Koo, 2011). Simultaneously, some other research continued to explore the deer hide trade and also extended to other products and

environmental issues. For instance, Shih and Yen (2009) studied the transition of Taiwan's colonial economy from deer hides to sugar, while Chang et al. (2024) and Hauptman, and Knapp (1977) examined the ecological changes resulting from colonial exploitation and the effects of Dutch deforestation from an environmental history perspective. Van Dyke (1997) placed the Dutch economic activities in Taiwan within the broader East Asian trade network. Additionally, Klöter (2008) focused on the policy of using the Siraya language as a lingua franca, and Huang (2009) analyzed the impact of translating religious texts into Siraya on indigenous culture. In terms of legal systems, Manse (2024) explored the interaction between Dutch jurisprudence and indigenous customs. Joby (2025) investigated the relationship between the spread of Christianity and indigenous identity, while Krissandi (2023) studied the implicit impact of Dutch education on indigenous literacy. Liu (2004) explored public health issues under colonial rule from the perspective of disease history. Ariese (2020) discussed the "silent voices" of indigenous resistance that were not recorded in Dutch documents.

METHODOLOGY

Research Model

This study is a qualitative research, and the primary research method employed is document analysis. This approach was involved in the systematic organization and synthesis of a large volume of relevant documents and historical materials to deeply explore historical topics. Evidently, document analysis is effective for handling unstructured historical data, enabling researchers to extract key information and insights to build a rigorous academic argument. Bowen (2009) argued that document analysis was crucial because it enabled the reconstruction and analysis of historical context through detailed interpretation of primary and secondary sources, particularly given the difficulty of obtaining direct interviews or observations.

The study's research period was set from 1624 to 1662, which coincided with the Dutch East India Company's (VOC) colonial rule in Taiwan. The study focused on the various economic policies implemented by the Dutch and their impact on the economic development of Taiwan's early Indigenous peoples. Through document analysis, this research sought answers to the following questions.

1. How did Dutch trade activities influence the traditional economic models of Indigenous peoples?
2. What specific impacts did the bok-sha (tax farming) system have on Indigenous social structures and economic life?
3. What was the role of Dutch colonial rule in the development of Taiwan's Indigenous peoples?

Data Sources and Analytical Framework

The document analysis will be primarily based on *De Dagregisters van het Kasteel Zeelandia* (The Day Registers of Fort Zeelandia). As the official record of the VOC's daily affairs in Taiwan, this journal provides detailed accounts of administrative matters, trade transactions, interactions with Indigenous communities, and the implementation of tax policies. It serves as the most direct and foundational primary source for this study, essential for understanding the historical context of the time.

To construct a comprehensive and multifaceted analytical framework, this study need to draw upon more academic works to support the research model. Therefore, it was needed to incorporate academic literature on the methodology of document analysis itself to ensure the rigor of this research. For example, Morgan (2022) highlighted the advantages and limitations of using documents as a data source. Bowen discussed the detailed guide, procedure and application of document analysis. Additionally, Castiblanco and Vizcaíno (2019) and Mertens (2019) provided broader theoretical frameworks for conducting qualitative and mixed-methods research. By utilizing these methodological texts, the study ensured that the interpretation and use of historical documents adhered to academic standards, allowing for a more objective reconstruction of the economic developments of Indigenous peoples in Taiwan between 1624 and 1662.

RESULTS AND DISCUSSIONS

In 1624, the Dutch arrived in Taijiang Bay via Luermen in southwestern Taiwan and established Fort Zeelandia and Fort Provintia, which became the island's commercial centers. Initially, the Dutch focused on trade, but they soon realized they needed to control Taiwan's interior to trade effectively with Japanese merchants, Ming Dynasty traders, and indigenous communities. They also needed a reliable food supply for their settlement and to facilitate missionary work. For these reasons, just one year after their arrival, the Dutch began negotiating land-related agreements with Taiwan's indigenous peoples and purchasing land for new trading posts.

Before the Dutch arrived, Taiwan's population consisted of indigenous communities and seasonal immigrants. However, the indigenous people's low agricultural productivity could not meet the demands of the Dutch colony. To address this, the Dutch signed treaties with indigenous communities, compelling them to cede land ownership to the Dutch Crown. This land was known as "King's Land." Although both Han Chinese and indigenous peoples could farm this land, growing crops like rice and sugarcane, the land and its produce ultimately belonged to the Dutch.

After the Dutch expelled the Spanish from Taiwan in 1642, they imposed heavy taxes and restricted freedom of speech for the Han Chinese. For indigenous communities, the colonial economy led to plunder by merchants, and the indigenous peoples of the plains grew increasingly impoverished. They were forced to sell their vital deer hunting grounds and farmlands. In 1643, following demands from indigenous communities, the Dutch government ordered the Han Chinese to return any land they had encroached on. By 1644, a new agreement was brokered: indigenous elders consented to allow Han Chinese to continue farming their land in exchange for an annual rent per hectare. However, the Dutch retained the right to reclaim the land on behalf of the indigenous communities. This measure was, in practice, a form of unequal agreement where the Dutch used the indigenous people to control the Han Chinese. In 1654, the Dutch reiterated their stance, vowing to prevent further Han Chinese encroachment, allowing them to lease only certain plots of indigenous land while prohibiting the sale of such land. Consequently, in the Tayouan (Anping) area, the plains-dwelling indigenous people gradually lost their land rights, though this did not affect indigenous communities outside the Dutch-controlled territory.

When examining historical documents from the Dutch period, we can observe differences in indigenous group relations and interregional ethnic relations. The primary economic policies of the Dutch government toward the indigenous peoples were the "bok-sha" (tax-farming) and "annual tribute" systems.

The Bok-Sha System

The Dutch implemented the bok-sha system, a form of trade tax farming, in Taiwan in 1644 to regulate the flourishing commerce in Indigenous villages. This was a significant shift from their initial policy, which had allowed Chinese immigrants to trade freely. The new system required any merchant to participate in a public auction to secure a trade monopoly for a specific village or group of villages. The winning bidder, a bok-sha merchant, was granted an exclusive trade license and was required to pay a tax to the Dutch authorities.

The Dutch first experimented with the bok-sha system in larger villages, such as Huweilung, Chulo, and Dawulong, where they permitted 6 to 10 merchants to live under the supervision of Dutch officials. The success of this trial led to a rapid expansion of the system. The Dutch began grouping nearby villages into regions for auctioning trade rights. For example, they combined Sincan, Mattau, Baccaluan, Soulang, and Tapani villages into one region, generating 2,140 guilders in revenue.

Starting in 1645, annual bok-sha auctions were held, typically in April. The highest bidder received an exclusive trade license and a silver plaque engraved with the village's name to wear while trading. Merchants were required to pay half of the bid upfront and the rest at the end of their term. They primarily traded daily necessities like tools, clothing, and salt in exchange for valuable Indigenous products, especially deerskin, venison, and antlers. To protect these monopolies, the Dutch also forced other Han Chinese residents to leave the villages.

However, the bok-sha system was closely tied to the lucrative deerskin trade, a primary export product sought by merchants. Auctions often used a descending price format, in which the Dutch would announce a high price and gradually lower it until a merchant accepted it. While this might seem favorable to merchants, they often bid early to avoid losing the monopoly to a competitor, keeping prices high.

The revenues generated from the bok-sha system were a significant part of the Dutch's total tax income in Taiwan, particularly between 1645 and 1650. In 1646, it accounted for a remarkable 96% of total tax revenue. However, after 1651, revenues began to decline and stabilize at a lower level, largely due to infectious diseases and natural disasters affecting Indigenous communities (see table 1). Despite being a modest source of income compared to the Dutch East India Company's (VOC) profits from entrepôt trade, the system's main purpose was to control Indigenous commerce and solidify Dutch authority in the region.

TABLE 1
ANNUAL PACTH REVENUE OF THE EAST INDIA COMPANY

Year	1645	1646	1648	1649	1650	1651	1654	1655	1656	1657
Pacth Revenue	4,532	9,730	20,060	44,885	61,580	35,385	30,970	20,880	23,155	23,675
Percentage of Total Tax Revenue	67%	96%	52%	88%	80%	74%	34%	25%	26%	24%

UNIT: REALS

Source: Nakamura Takashi (1991), *A Study of Taiwanese History in the Dutch Era*, Volume I, "Table of Inland Tax Revenues of the East India Company by Year"

The merchants' profits came from the price difference between the goods they sold and the deerskin they bought. High bidding prices often led to merchants inflating the cost of their goods, which exploited Indigenous people and caused significant dissatisfaction. In an effort to balance profit with social stability—and because the Dutch relied on Indigenous peoples for military support—the authorities introduced regulations in 1648. They set uniform prices for goods and allowed Indigenous people to sell their products elsewhere if they were not satisfied with their designated bok-sha merchant. Bok-sha merchants, however, were strictly confined to their assigned villages. This demonstrates the Dutch's careful management of tensions, as they protected Indigenous people from the Han Chinese merchants while also protecting the bok-sha merchants from other Han merchants.

The Dutch government also adjusted its policies to maximize commercial profits. For example, in 1649, after merchants complained that a market day in Hoorn was hurting their trade, the VOC held a new auction for a shorter term. Similarly, in 1650, they reduced the bidding prices for some merchants who suffered losses due to local violence. These adjustments show that the final tax collected may differ from the initial bid, and that the system was somewhat flexible.

As a matter of fact, bok-sha contracts did not require guarantors from 1644 to 1654,. Starting in 1654, a guarantor system was introduced. Guarantors—often other powerful merchants or respected local elders—were required to assume financial risk for the bidder. This system reduced the Dutch government's financial risk, ensuring they would receive their tax revenue even if a merchant faced financial difficulties. This system created a complex network of relationships among merchants, with individuals like Juko and Koiko acting as both merchants and guarantors for each other and for others. This intricate web of contracts and guarantees allowed the Dutch to effectively control the merchants and secure their income. The continuous expansion of the bok-sha system into new villages over time, such as Mawushe and Qileng'an, further illustrates the steady growth of Dutch colonial control in Taiwan (see table 2).

TABLE 2
MAJOR VILLAGE TRADE TAXES FROM 1645 TO 1657

Year Village	1645	1646	1650	1651	1654	1655	1656	1657
Sin-kang	200	305	980	300	170	105	100	120
Siau-lông	305	410	1,900	875	690	410	400	330
Tāmokōe	145	200	375	200	95	10	20	20
Makaloan Bay	210	315	1,400	650	380	230	200	220
Madou	500	690	2,850	1,200	660	450	550	670
Tō-luô	360	500	5,000	3,500	2,000	1,270	1,300	1,025
Sī-luô					950	610	710	770
Er-lin	310	410	3,550	1,300	1,425	1,000	1,500	1,250
To-lo-kok	140	330	1,250	450	180	170	225	280
Ma-tsui-lin	252	330	2,600	650	680	410	510	580
Tāmōlōan	140	340	1,500	550	360	210	200	240
Huweilōan	400	400	7,500	5,550	4,350	2,900	3,640	2,775
Chulōsan	285	650	5,250	3,850	3,425	2,110	2,750	2,800
Talivo	115	400	3,000	1,900	2,025	1,600	1,300	2,225
Púng-káng Creek	300	300	1,200	650	625	100	110	110
Siau-Liou-Chhiu	70	70	175	175	-	200	200	-
Tā-khiau	-	230	3,000	2,000	1,300	810	1,070	1,300
Kâu-būn	-	250	2,500	1,300	700	300	450	470
Pōng-soa ⁿ	-	190	250	100	130	130	-	-
Gū-má	-	180	100	10	60	40	100	40
Láng-kiau	-	280	850	450	625	480	560	390
Hōng-sok-á	-	270	300	225	140	120	280	390
Ke-têng & Lílí	-	290	650	650	170	140	360	450
Má-lí-má-chhng	-	380	400	300	280	150	270	350
Tua-bok-lian	-	400	750	550	330	200	140	140
A-kâu	-	380	800	500	400	140	120	150
Thap-lâu & Tā-sak-ki	-	520	-	400	550	550	680	750
Bâ-bū-sok	-	-	150	150	130	40	95	70
Lâm-tâu & Pák-tâu	-	-	850	800	860	670	600	660
Tua-tut	-	-	2,150	750	440	240	350	400
Tua-bu-kūn	-	-	1,600	800	630	330	370	430
A-lí-san	-	-	750	250	380	200	180	200
A-chok	-	-	900	450	325	160	190	200
Tua-Tackapoelanh	-	-	300	100	100	40	40	50
Bâ-á-kun	-	-	-	-	2,350	1,470	1,800	1,850
Khí-lêng-gān	-	-	-	-	-	110	130	700
Karakan	-	-	-	-	-	100	150	20
Sivokon	-	-	-	-	-	40	45	20

UNIT: REALS

Source: Chiang Shu-sheng (2002), Dagb-register of Fort Zeelandia (2); Chiang Shu-sheng (2002), Dagb-register of Fort Zeelandia (3); Chiang Shu-sheng (2002), Dagb-register of Fort Zeelandia (4)

The Annual Tribute System

In addition to the Bok-sha system, the Dutch administration in Taiwan charged several other taxes, including "rice tax," "head tax," and "hunting and fishing taxes." These were imposed on the Han Chinese settlers and were a crucial source of revenue for the Dutch. While the commercial tax on Indigenous villages was the most well-documented and representative, other taxes were also collected through similar farming and auctioning methods.

Before 1640, Dutch officials personally collected all taxes. However, after that year, the government began to farm out taxes on alcohol production, fishing, market activities, slaughtering pigs, and milk sales. These taxes were then collected by private Dutch citizens or Han Chinese who were not employees of the Dutch East India Company.

The Dutch also developed an annual tribute system, which often originated as a form of punishment. When Indigenous communities were defeated in battle, they were required to pay a tribute to acknowledge their defeat and accept punishment. For example, in 1629, after suppressing a rebellion by the Sincan people, the VOC demanded that they build a house for a pastor, provide 30 pigs, and one bundle of grain per household. The same year, after attacking the Baccaluan and Mattau communities, the Dutch forced them to sign a treaty of submission. As an act of atonement for killing Dutch soldiers, Baccaluan and Mattau were required to send one boar and one sow to Tayouan every June. After another campaign against Mattau in 1636, the Dutch demanded they bring a large boar and sow to the governor's office on the anniversary of the soldiers' deaths as an apology.

Initially, this tribute was purely symbolic, a form of punishment and material compensation. However, by 1642, the Dutch began to view the annual tribute from a commercial perspective, using it to subsidize the expenses of missionaries and schoolteachers. That same year, soldiers were sent to the southern communities, requiring each Indigenous village to pay an annual tribute of 10 bundles of grain as a sign of submission. In 1643, this policy was extended to the Indigenous communities in the Chihkan area, and it soon became a formal institution.

The annual tribute was collected from each Indigenous village. The elders were responsible for the initial collection, after which political administrators would visit the villages to gather the goods and transport them to Tayouan. The type of tribute varied depending on the village's specific circumstances. In Kavalan, each household was required to provide two bags of rice, while in Huweilung, the tribute was paid in deerskin. The Doromang community had a unique requirement: each household paid 1 qian of gold annually. Furthermore, if a village resisted, the tribute was often doubled as a penalty. In August 1644, after Pieter Boon suppressed a rebellion by the Santiago community, he punished the villagers by tripling their annual tribute to 132 deer hides and 30 bags of rice.

The Dutch annual tribute system was designed to fund the church and schools in Indigenous villages while also securing their submission to Dutch rule. Although the tribute income was of limited commercial value to the Dutch administration, it placed a heavy burden on Indigenous communities. This burden included not only the goods themselves but also the responsibility of transporting them, which was particularly inconvenient for villages in the less-controlled eastern regions. This inconvenience often led to resistance, with many communities refusing to pay.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

After establishing their presence in Taiwan in 1624, the Dutch collected a wide variety of taxes, including village trade, poll, rice, and fishing taxes. Initially, Dutch officials collected these taxes directly. However, after 1640, the Dutch began outsourcing tax collection to private merchants, a system known as bok-sha. This system allowed Dutch citizens and Ming dynasty merchants to act as tax farmers for various taxes, including trade and fishing. The bok-sha system reduced the Dutch East India Company's (VOC) collection costs and risks by transferring them to the merchants.

In 1654, the Dutch further refined the system by introducing a guarantor system, which required merchants to have other merchants or local elders vouch for them. This ensured the VOC's tax revenue was

secure, even if a merchant ran into financial trouble. These changes in the tax system show the VOC's increasing efforts to maximize colonial exploitation.

The Dutch in Taiwan categorized their income into entrepôt trade and internal tax revenue. The bok-sha system, which included trade, poll, and various other taxes, fell under internal tax revenue. While controlling the Indigenous population, the Dutch also had to manage a growing number of Chinese immigrants. The bok-sha system was a tool to maintain a balance between these two groups, allowing the Dutch to better control Taiwan's economy. The system ended free trade between Chinese merchants and Indigenous villages, with the Dutch becoming the sole rule-makers and decision-makers, thereby controlling all commercial interactions.

The bok-sha system was not a constructive economic policy but a means of colonial exploitation. It did not aid the economic development of Indigenous peoples and instead fueled the growing conflict between them and Chinese immigrants. This trend intensified after the Spanish were driven out of northern Taiwan in 1642. The Dutch's impact on Indigenous economic activities was a direct result of their occupation. This situation only began to change after Zheng Cheng-gong expelled the Dutch in 1661 and established the Zheng dynasty. His administration introduced new economic policies that included teaching Indigenous people farming techniques and promoting cultural education, which led to greater cooperation and the beginning of a new era of ethnic integration.

Recommendations

This study explored the economic impact of Dutch policies on Taiwan's Indigenous peoples during their rule from 1624 to 1662. It notably skipped a comparison with the policies of the Spanish though they were expelled from northern Taiwan in 1642. Furthermore, it doesn't extend the comparison to later periods, such as the rule of Zheng Cheng-gong (1661–1683), the Qing Dynasty (1683–1895), or the Japanese colonial era (1895–1945).

Apparently, it's necessary to conduct a broader comparative analysis to fully understand Taiwan's economic history and confirm the findings of this study. By comparing the economic policies of different eras, the Dutch's true role and its impact on the Indigenous economy could be assessed more accurately. Such an expanded study would provide a more complete picture of Taiwan's early economic development and validate the specific claims made about the Dutch period.

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