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Special Edition: Tribute to the late Professor John Tiley

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The Dutch East India Company's tax farming in 18th century Malacca

Diane Kraal* and Jeyapalan Kasipillai#

Abstract

This study concerns eighteenth century Dutch East India Company

kpukvwwkqpcn" vjgqt{ "ctg" wugf" vq" gznckp" vjg" XQEou" rgrsistence with the practice of tax farming.

Empirical evidence was accessed from archives⁵ and from VOC material that was previously collated. The study considers the eighteenth century generally, but then focuses on the years 1770 to 1790, as VOC trading through the Straits of Malacca was negatively affected by events of the time, including the French revolutionary and Napoleonic wars, and British strategic reactions to the revolt by the American colonies.

The findings suggest that the impact of VOC tax farming in Malacca varied across groups of taxpayers, and that there were inequities between taxpayers, as well as demands for uncertain and inconvenient tax payment arrangements. The study contributes to an appreciation of the importance of the subsequent cfqrkq"qh" Cfc o" Uokvjou"vcz" oczkou." which were eventually applied in British Malacca from the 1820s.⁶ It also contributes to the literature on the history of tax systems, as it furthers an understanding of the global phenomenon of tax farming, specifically in Southeast Asia.

The following section presents a discussion on the global patterns of revenue and tax farming to contextualise the progression of pre and early modern tax practices in Southeast Asia. The methodological approach is then outlined. The origins of VOC taxation rights are explained, and a description of the trading port of Malacca is provided, including details on its financial reporting, trading and administrative apparatus. The focus shifts next to Ocnceecou"vtefg"cpf"vcz"u{uvg o u" hqt" urecific periods in the eighteenth century, and empirical data on large and small tax farms during these periods is presented. This completes the htcogyqtm"uwr rqtvkpi" vjg" uwwf{ou" swcnkvcvkg" cpcn{uku"qh" vjg" ko rcev"qh"vcz" rtcevkegu" qp" vjg" XQEou" vczrc{gtu0" Ncutly, conclusions are presented, and areas for future research are highlighted.

2 AN OVERVIEW OF REVENUE AND TAX FARMING

Copland and Godley use a comparative approach to address the past worldwide phenomenon of tax farming.⁷ They provide some useful insights into the early modern VOC tax farming system (from the Dutch colonial period to about 1790), such as the type of arrangement employed and the quality of its management. Early modern practices can be contrasted to those of pre-modern eras, where persons could collect taxes through hereditary tkijv"qt"uqxgtgkpi" hcxqwt0" Vjku"ncvgt"u{uvg o"ku"ncdgmngf"cu"=-tgxgpwg" hct o kpi" kp" vjku" uwwf{0" In pre-modern Malacca, revenue farming was used by the Malay sultanates. The Portuguese conquerors of Malacca continued the existing revenue farming practice, and used it not only as an indirect means of raising income, but as a common option for accessing a wider source

⁵ Matheson Library, Monash University, Australia. Dutch East India Company (hereafter VOC) files 1610-1793 (Amsterdam copies on microfilm): 1266, 3443, 3495, 3544, 3599, 3812, 3907, 3940 & 3961. National Archives, The Hague, The Netherlands. Dutch East India Company (hereafter VOC) files: 3418, 8633, 8638, 8640, 8642, 8641, 8643, 8644, 8645, 8646, 8647, 8649, 8651 & 8652.

⁶ See Diane Kraal, 'Of Taxes: An enquiry into Dutch to British Malacca 1824-1839' in *Studies in the History of Tax Law*, ed. John Tiley (Hart Publishing, 2013) 293.

⁷

of funds.⁸ One of the elements shared in common by VOC tax farming and pre-modern revenue farming was vjg" wug" qh" cp" c i gpvøu" r j { ukecn" coercion against taxpayers.

Copland and Godley consider tax and revenue farming in a range of eras, such as Pharonic Egypt and Greco-Roman times, the thirteenth century state monopoly in Mongol China,⁹ and the sixteenth century middle eastern Ottoman Empire and Safavid Persia.¹⁰ In Pharonic Egypt, for instance, Egyptians paid their taxes to collectors called scribes, on items such as cooking oil and livestock, while the Roman Empire levied customs duties called *portoria*.¹¹ The practice in fifteenth century Spain¹² was replicated in its colonies in Mexico and the Philippines. From the sixteenth century, revenue farming could be found in Mughal India and Tsarist Russia. Equivalent systems were not established in Europe until the seventeenth century. Such systems included Engncpføu" ÷ I tgcv" Hct o ø" hqt" ewuvq ou" tgxgpwg." Htcpegøu" *Ferme Generale* (General Farm) that was inspired by the practice in the Ottoman Empire, and an extensive system established in the Netherlands. As for China, tax farming re-gogt igf" kp" vjg" Ejøkpi" rgtkqf" *3866-1911), where merchants actively bid for tax farm leases. Copland and Godley note that tax farming lingered in the Americas and Asia well after it was dispensed with in Europe. However, their discussion on British India does not clearly distinguish tax farming from land rent as a means of government fund raising.¹³ The Copland and Godley tax comparative does not extend to Southeast Asia, however the study by Kwee on revenue and taz" hct o kpi" qp" Lcxcøu" pqtvj gcuv" eqcuv" rctvm{ "hkmmu" vj ku" i crø

Kwee finds that prior to the European colonisation of Java, income was raised in the form of a poll-vczø" kp" 3965. "vjg" Fwvej" XQE" cuuw o gf" vczcvkqp" rtkxkng i gu" hqt" Lcxcøu" pqtvj gcuv" eqcuv" after its subjugation of the Mataram, with whom a treaty was set. Thereafter, the poll-tax was collected by northeast coastal regents and paid to the VOC.¹⁴ Kwee notes that regents accumulated wealth and power from farming out revenue collection such as toll-gate duties. The VOC initially knew little about the local Javanese intricacies of tax farming, but was aware of the financial gains and decided to engage in the activity through its first tax farming auction in Batavia in 1743.¹⁵ Nqecn" fkuwvøu" ctqug" qwv" qh" vjg" XQEøu" system, with claims of tax farmers overcharging and intimidating taxpayers, the result of farmers over-bidding for their leases. To overcome these types of issues, the VOC initiated a closed tender system in the next year and set the tax rates to be charge fø" Vjg" XQEøu" fktgevqtu" kp" Gwtqrg" dgec o g

services farms. The VOC in Batavia preferred to tender out tax farms to foreigners as a way to arrest the rise of political opponents from the local population. Overseas Chinese, in particular, became dominant due to their extensive regional business knowledge.¹⁶

Reid writes of taxation in Southeast Asia by covering the pre-modern tribute or poll-tax revenue farms based on hereditary relationships.¹⁷ He argues that from the seventeenth century onwards, revenue farming in this region expanded beyond sovereign tributes as a result of contact with the Europeans. Tax farming at that time was well established in the Fwej"Tgrwdñke" Tgkf"enck o u"vj c v" d{"3875"vjg"XQEøu"vcz"hct o u" ygtg" c" o clqt"uqwteg" qh" revenue, representing 27% of its income from Asia.¹⁸ A closer examination of taxation in Southeast Askc"ku"hqwpf"kp" J wuukpøu comparison of the trading ports of Malacca and Penang over the period 1780-1830.¹⁹ He provides an overview of tax farming based on archival records on income raised from leases on the various tax farms.²⁰

Fkg j nøu"tgugcte j" cnuq"eqxgtu"vcz"hct o kpi "kp"Uqwwjgcu v" Cukc."cpf"eqpegtpu" Fwej"eqñqpkñ" Java from 1816 to 1925.²¹ He notes the need for the institutional entity to raise revenue from any locally available goods or services, and that this varied the practice from area to area. However, one common element (as Kwee also notes) was that the tax farmers were generally overseas Chinese. Diehl provides evidence of tax farmer harassment of the local population that, together with addiction promoted by opium faming and associated financial hardship, led VOC authorities to discontinue tax farming in Java by 1925.²²

Copland and Godley make conclusions about the characteristics of the institutional success of pre and early modern systems of tax farming: cost-efficiency, quality of contractual arrangements and obligation enforcement.²³ This paper takes these three characteristics and eqpukfgtu"vjg o "htq o "vjg"qr rqukv g"rgtur gev kxg"qh"vjg"vcz"hct o "u{uv g o øu"ghhgev"qp"vczrc{gtu" Myggøu"i gpgtcñ"uwtxg{"qh"vcz"hct o kpi "kp"XQE"Lcxcøu"pqt v j gcu v" cnuq"kpht o u"this study, as it is likely that VOC Malacca had to follow similar arrangements for customs duties tax farming, as discussed later at section 50" Fkg j nøu"hkp f k p i u"qp" rquv-VOC tax farming practice in Java, and its parallels to Malacca, are taken into account" Vjg"rcrgt"ftcyu"qp" J wuukpøu" primary VOC Malacca data on tax farms and extends his numerical analysis. To gain a hwnngt"wpfgtuvcpfkpi"qh" Ocñceecøu"vcz"hct o kpi ."Tgkføu"hkp f k p i u"qp"vjg"XQE" Ocñceec"ctg" wugf"vq"jgnr"kpvgtrtgv" J wuuk " § ! % Å

3 METHODOLOGY

The research design first takes an objective, positivist approach to analyse and present a detailed picture of tax revenue under the Dutch VOC in Malacca. Clearly, if the sum of tax revenues raised is found to be substantial, then outcomes of some importance may result in

It is noted that Adam S o kvj" y tqvg" kp" vjg" hkgmf" qh" rqnkvkecn" geqqp o { ." : c" dtcpej" qh" uekgpeg" qh" c" uvcvgu o cp" qt" ng i kuncvqtø. " y jkej" eqpvckpu" v y q" fkuvkpev" qdlgev kxgu<" vq" rtqxkfg" tgxgpwg. " qt" enable people to generate enough revenue for subsistence, and to supply the state with enough revenue to provide for public services.³⁵ Smith outlined two systems of political economy: agriculture and commerce. The latter provided a choice between the mercantile monopolistic system or the free-market economy. He argued that free-market economies are more beneficial to society than mercantilism and its inherent (VOC-like) monopolies. For instance, Smith saw customs duties as restricting imports, raising prices and inducing eqttwr vkqp" cpf" pqvgf. " ÷ Vczgu" k o rqugf" y kvj" c" xky" vq" rtgxgpv" qt" vq" f k o kpkuj" k o rqtation, ctg" gxkfgpvn { " cu" fguvtwev kxg" qh" vjg" tgxgpwg" qh" ewuvq o u" cu" qh" vjg" htggfq o " qh" vtcfgø³⁶ Smith viewed the mercantile system as placing the interests of the producer ahead of those of the consumer.³⁷

Vjg" rgtkqf" qh" XQE" vcz" hct o kpi" w p f g t" v j k u" u v w f { ø u" eqpsideration coincides with the wide fkuug o kpcvkqp" qh" U o kvj øu" k f g c u<" chvgt" vjg" 3998" hktuv" g f k v k q p. " v j g t g" y g t g" n c v g t" g f k v k q p u" k p" 399 : . " 1784, 1786 and 1789. In fact, a Dutch translation of his work, published in 1796, was one of many European translations at the time.³⁸

3.3 Data

The data on eighteenth century tax farming can be found in the VOC Ocñceec" rqtvøu" c p p w c n" reports and letters (

5 MALACCA OVERVIEW

5.1 The VOC trading port of Malacca

Malacca ycu"cp"gpvt´rqy"qt÷yctgj qwugø"fguvkpcvkqp"hqt"cn"vjg"mpqyp"ugchctkpi"rgqrngu< Chinese, Persians, Arabs, Indians, Siamese, Khymers, the Bugis of Sulawesi and others from the surrounding archipelago. Europeans, Burghers, Eurasians, Indians, Chinese and Malc{u"eqo rtkugf"vjg"vqypøu"rqrwncvkqp0"Vjg"XQEøu"fk tgevqtu"kp"vjg"Fwvej"Trwdnke"ucy" the Malaccan port as having a key role: that of keeping the Malacca Straits open for the rcuucig"qh"eqo rcp{"ujkru"vq"cpf"htqo"vjg"XQEøu"Dcvckc"jgc fswctvgtu"cpf"kvu"vtc fki"ports hwtvjgt"pqtvj."kp"Ejkpc"cpf"Lcrp0"Jqygxgt."Ocnccecøu"fgenkpg"cu"vtc fki"rqtv"dgi cp"htqo" at least the 1780s with the rise of British trade dominance from bases in India. This was accompanied by the continually damaging and ruthless insurrections by varying Malay Sultanates, and incursions by the local firebrand Bugis, characteristically portrayed by the Europeans as relentless pirate-traders.

The VOC in Batavia began the process of financial data gathering by assembling reports from various trading stations, including Malacca. Bookkeepers would compile trading and taxation figures from all the trading posts and enter the data into the general journal (*generaal journaal*). Entries from the general journal were posted to the general ledger (*grootboek*) to derive the operating statements for each trading post and then construct the eqpuqkfcvgf"ceeqwpvu0"C"v{rkecn"XQE"ngfi gt"ceeqwpv."ujqy kpi"÷vcz"ngcuguø"cu"c"etgfkv"gpvt{" in the Profit and Loss Account, is presented in Figure 1.

Figure 1. VOC Malacca: 18th century general ledger accounts, sample⁵⁰

Profit and Loss A/c			
General expenses	xx	Trade income	xx
Pay	xx	General income (tax leases)	xx
Expenses for ships	xx		
Fortifications	xx		
Gifts			

⁵⁰ Source: authors.

The names of the company-appointed Governors of Malacca for the period 1717-1795 are shown in Figure 2. The relatively short terms of the Governors reflect the practice of controlling abuse of power by limiting the length of appointments.⁵¹

Figure 2. Governors of VOC Malacca: 1717-1795; and post-VOC⁵²

Herman Van Suchtelen	1717-1727
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fkuewuugf"d{"vjg"XQEou"Fktgevqtu"kp"vjg"Pgvjgtncp fu."dww"qpn{"uocnn"tghqtou"ygtg"gpcevfgf⁶⁶
These included the encouragement of the expansion of tax farming in Java and Malacca,⁶⁷

Figure 5. Malacca: 1775-1790, revenue by type⁷⁷

Figure 5 also shows that customs duties lease fees from 1775 to 1780 were proportional to changes in trade revenue. There are gaps in the trade data covering the Fourth Anglo-Dutch war years (1780-84). From 1785 to 1790, trade revenue rose sharply in comparison to earlier periods, most likely due to a huge rise in European demand for tea from China, as consumer demand increased dramatically in the late 1700s.⁷⁸ One would expect that the customs duties lease fees would also be proportionately higher, as the fees were driven by trade conditions, but the rising trade trend was not matched. In buoyant times, the VOC should have accepted only higher bids or tenders for the customs farms.

VOC officials had been allowed a percentage of customs duties since 1745. It is outside the scope of this study to look at tax fraud but, arguably, the customs lease revenue should have been higher. The proportionately lower customs duties suggest that VOC officials took more than their permitted allocation of duties, which put pressure on lessee bidding prices for customs farms, and on subsequent profits. The custom farms lessees, in turn, put pressure on taxpayers for higher taxes. Indeed, there were many accounts of bullying and oppressive tactics to extract taxes.⁷⁹

5.6 Tax farm revenue

As discussed, from 1744 the VOC Malacca administration annually auctioned the rights to collect customs duties and took private bids for the right to tax basic goods (such as rice or timber), to provide certain public services (such as weights and measures), or to tax certain

⁷⁷ Source: Lewis, *Jan Compagnie*, above n 39, 135-39 and Appendix A.

⁷⁸ See

Hkiwtg"9"rtqxkfgu" kphqt o cvkqp" qp"vjg" okz"qh" Ocncceecøu" rqrulation, showing the dominant grouping of Europeans, burghers (*vrijburgers*) and Eurasian Christians (*inlands burger*). Cnvjqw i j" E jkpgug" cpf" kpfkcpu" ygtg"vjg" -hqtgki pø" okpqtkv{ . "vjgug" gvjpkø" i tqwru" ygtg" qhvgp" owners of Malaccan tax farms, a pattern that was evident in VOC Java.⁸⁴

Figure 7. Malacca Town, 1678-1817: ethnic mix⁸⁵

Figure 8 shows increases in VOC lease fees from small tax farms beginning early in the eighteenth century to about 1790. From 1744, a closed tender system for small tax farms was put in place and later endorsed. Hence, there was a gap in the data until 1778.⁸⁶ The XQEøu" fktgevqtu" ncvgt" tgs wguvgf" vjcv" uq o g"vcz" hct o u" u j qwnf" i q" c i ckp" vq" cwevkqp. "tcvjgt" vjcp"

Figure 8. VOC Malacca: 1681-1795, small tax farms-lease fees⁸⁸

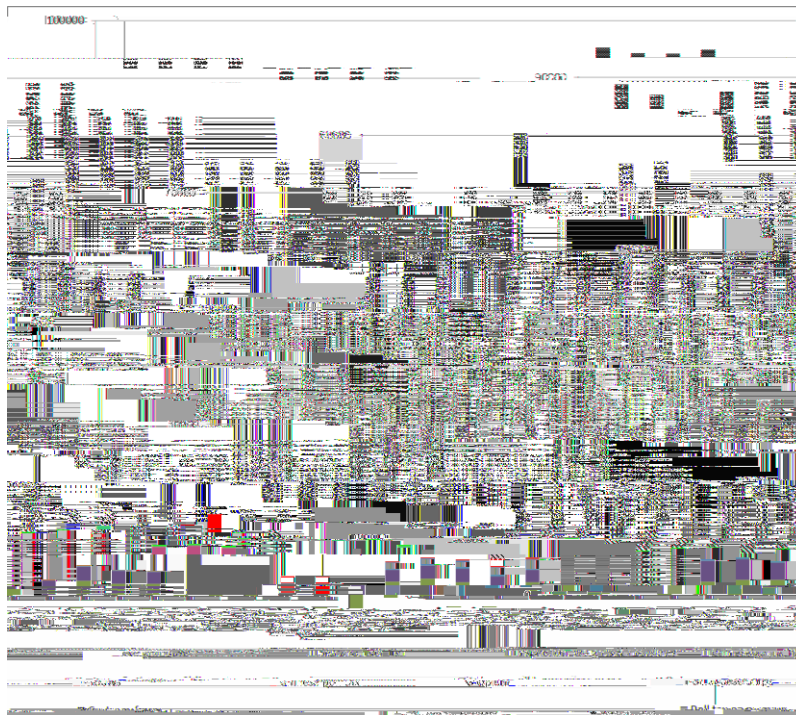
5.8 Customs and other large tax farms

Ewuvq ou"fwkgu"ygtg"ngxkgf"qp"Ocnccecøu"ko rqtvu"cpf"gzrqtvu0"Ko rqtv"fwkgu"ygtg"rckf"qp" items such as pepper and Indian cloth. Export duties were levied on tin, timber, fruit, vegetables, sugar cane and *sirih*.⁸⁹ Duties were paid to the customs farm lessee at tolls at the various entrances to Malacca, such as the harbour tax office at the Malacca River estuary.⁹⁰ Vjg"XQEøu"Ceeqwpvcpv"qh"kpeq o kpi "cpf"Qwvi qkpi "Fwvkgu"tgi kuvgtgf"xguugn"vtchhke."cpf"vjg"

for exports, based on the *ad valorem*, or market value of goods. By 1643, certain items such as imported rice and pepper were exempt from duty.⁹² The 1668 customs rates table in Appendix C shows that there were additional exemptions of foodstuffs for local *eqpuw o rvkqp*. "cu" Ocnccecøu"ci tkewwvwtcn"rtqfwewkqp"ycu"kpfcgswcvgl"Uncxgu"ygtg"cnuq"fwv{-free to provide much-needed labour. Appendix C also shows that duty-free import rates *rtkxkng igf"vjg"XQEøu"Ukc o gug"cpf"Lqjqt"cnkngu" C"fqwdnkpi"qh"vjg"ewuvq o u"tcvgu"vqqm"rncceg* in 1676.⁹³ According to Lee, by the mid-eighteenth century the VOC had changed from a fixed to a progressive scale of customs rates, based on size and tonnage fees levied on vessels entering or leaving Malacca.⁹⁴ The customs lessees continued to collect the tax.

Figure 9 shows a disaggregation of figures for the larger tax farms, with customs farm lease fees yielding the highest revenue, followed by the poll tax on *prouws* (small vessels) and then opium. Small vessels (*banting*, *gonting*, *baluk* and *chialop*) sailed by non-Johor Malays, Acehnese and Chinese, additionally paid both a poll and prouw tax.⁹⁵ As the number of Chinese in Malacca increased, the gambling farm had become quite lucrative. As mentioned previously, closed tenders accounted for missing data from 1744 to 1778.

Figure 9. VOC Malacca: 1681-1795, large tax farm-lease fees⁹⁶



⁹² Vink, above n 8, 82.

⁹³ Jacobs, above n 59, 206.

⁹⁴ Kam Hing Lee, 'The Shipping Lists of Dutch Melaka: A source for the study of coastal trade and shipping in the Malay Peninsula during the 17th and 18th centuries' in *Kapal dan Harta Karam, Ships and Treasure*, ed. Mohd Yusoff Hashim et al. (Persatuan Muzium 1985) 59.

⁹⁵ *Ibid.*, 61-64.

⁹⁶ Source: Appendix A.

vjg"ujkrøu"ecrvckp"ycu"ko rortant for taxation purposes; this does not reflect modern day practice where taxation is generally based on source of profits with some tax concessions fgrgpfcpv"qp"vjg"xguugnøu"eqwpvt{"qh"tg ikvctvkqp0"

Figure 10. VOC Malacca: 1761 to 1785, number of ship arrivals¹⁰²

	1761	1765	1770	1775	1780	1785
Nationality/Ethnicity	Number of Ships					
Malay	54	197	135	182	178	242
Chinese	55	98	134	62	106	170
Acehnese	5	1		2		14
Bugis	7	7	63	76	66	1
Javanese & Madurese	3	5	3	1	4	
Dutch	4		1	3		
Burgher	11	13	8	3	5	2
English	17	25	40	56	54	37
Danish		1		1	3	4
French		2	4	5	2	4
Other European				1	2	
Arab	8	4	11	8	14	12
Indian	2					1
Moor	5	18	20	11	13	13
Portuguese	13	20	20	19	31	36
Spanish			1		1	
Swedish	1					
Turkish	1					
Others	2	2	5	4	5	3
Total	188	393	445	434	484	539

From 1761 to 1775, the number of English captains bringing in ships rose moderately. In contrast, the number of ships brought in under Malay and Chinese captains grew four-fold, from 99 in 1761 to 412 in 1785. As a result of the Bugis-Dutch war in 1784, there was a

¹⁰² Source: Reid and Fernando, above n 41, 23.

virtual disappearance of Bugis vessels in the following year, while the number of Moor and Portuguese vessels from south Indian and Macao (Macau) ports was relatively steady.¹⁰³ Generally, from 1761 to 1785, the numbers of non-European ships (particularly Malay and Chinese) increased consistently. With the exception of the Johor Malays, the burden of customs duties fell heavily and inequitably on these two racial groups; there was no modification for vertical equity considerations (ability to pay), the key shortcoming of a regressive tax system. Although progressive rates were introduced later, it was too late for Malacca, which had already begun losing its shipping trade to the duty-free port of Penang.¹⁰⁴

A surge in ship arrivals should have been reflected in increased VOC customs lease revenue, but it was found that this income did not increase in line with the rise in trade volume (see Figure 5). While the number of visiting large, inter-continental Portuguese vessels (for example) rose progressively from 1761 to 1785, and trade revenue increased, VOC customs lease revenue did not match the trend. Although the system of tax farming may have been ghhkekpv" hqt" vjg" XQE." U okvjøu" oczk ou" qh" eqpxgpkpeg" cpf" egtvckpv{ " ygtg" pqv" ogv." cu" taxpayers were frequently overcharged for customs and the monies paid were subsequently diverted for private gain. Unfavoured taxpayer groups could not transcend the monopolistic customs tax. The lack of horizontal tax equity, where taxpayers of similar circumstances should be treated equally, discouraged non-Dutch sources of trade (such as the Bugis), and promoted smuggling and tax evasion. These negative practices were identified by Adam Smith as preventing optimal wealth creation.

The seventeenth century customs rates (Appendix C) show that privileged treatment was

evidence of the discriminatory rate differentials based on criteria such as ally, enemy, nationality and ethnicity. It is acknowledged that by the eighteenth century there was a change in the tax basis of customs rates based on the size and tonnage of ships, but the underlying lack of horizontal tax equity during the VOC era remained.¹⁰⁸ Groups not aligned with the VOC were suppressed in their bid for free-market trading by the dominance of Dutch mercantilism and its practice of forced docking at VOC ports.

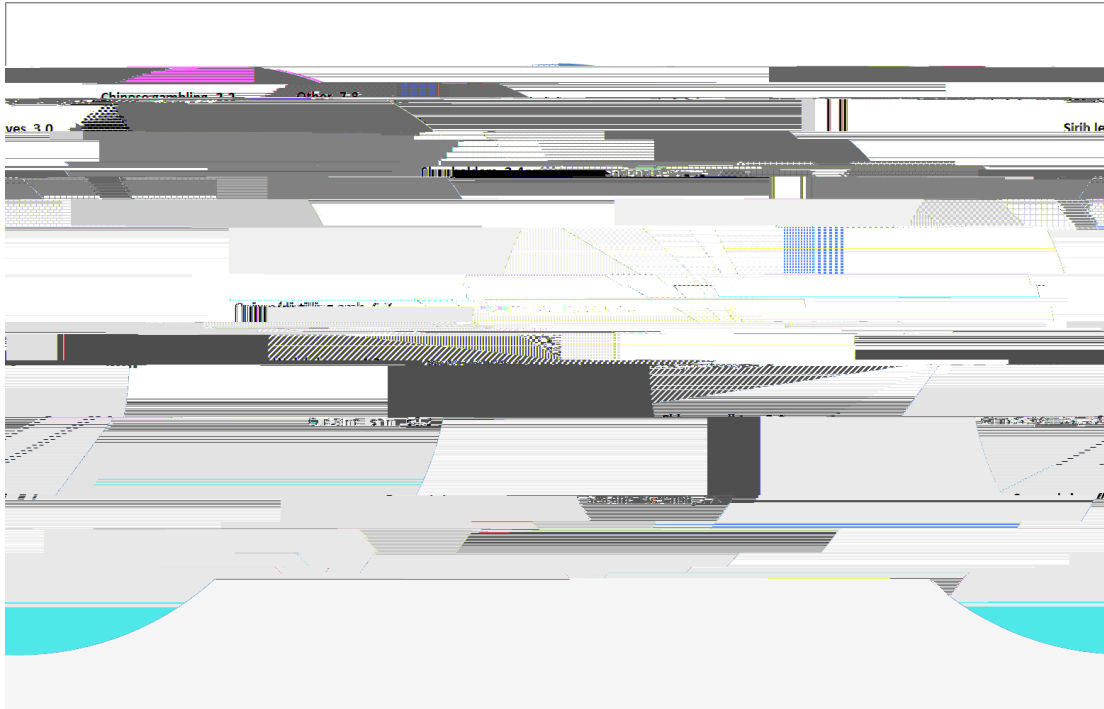
Vjg"ht i gt"i qq fu"cp f"ugt xkegu"vcz"ht o u"ngxkgf"k o rquvu"qp"Ocnccecøu"vczrc{gtu"d{"gvj pkek v{"0" The Chinese community, for example, was subject to both poll and gambling taxes. These shortcomings of the VOC tax farm system were typical of what Adam Smith tried to address through his maxims on tax governance. Importantly, to enjoy widespread support, a tax system has to be perceived as fair.

6.2

A VOC marine officer based in Malacca for three months, A.E. Van Braam Houckgeest,

APPENDIX B.

VOC Malacca: 1681-1796 tax farm lease fees, average per cent share of revenue



Tax Farm	Ave %tage	**Other - tax farm	Ave %tage
Customs Farm	60.2	Slaughter tax	2.1
Sea and river fish	7.4	Portuguese ships	1.2
Chinese poll tax	5.0	Rice-sellers in the market	1.1
Weigh-house	415.71 Tm0 g0 G(Ta)-60(x)-57(u8775 019(.W)-52e)19(b-28(t)-28v)116(e)19((R)31(uu)19(g)19((e)19(r)26(

APPENDIX C.

Sources: Amsterdam chamber, microfilm records, Monash University, Australia: Matheson Library, VOC 3488="cpf"E0Q0"Dnc i fgp."Tgrqtv"qh" I qxgtpqt"Dcnj cuct"Dqtv"qp"Ocnccec."389:ø*3;49+"7*3+"*Journal of the Malaysian Branch of the Royal Asiatic Society*, Translated by M.J. Bremner, 109-11.

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