

Tribal Taxes and the Transformation of Property Rights among the Dalou Tribe During the Qing Period (1710-1890)

Qiukun Chen

ABSTRACT

This paper describes the origins of tribal taxes and the function of a government-created tribal boundary on the Pingtung plain during the Qing period. I also analyze land contracts of the Dalou tribe to illuminate the relationship between tribal people's living conditions and the transformation of indigeneous property rights. I argue that the tribal taxes recorded in local Qing gazetteers were mostly deduced from quotas established under the Ming loyalist regime of the Zhengs. These tax records appear to be a register of the tribal population, yet in fact, they are actually records of tax quotas and do not reflect the actual population of the tribe. Although these tax records detailed a fixed number of men and women liable to taxation, in practice the government levied taxes on the entire tribe and not on individuals. In addition to government taxation, the creation of a tribal boundary affected the local tribes. Qing local officials erected boundary markers along the foothills of the Dawu Mountain chain after the Zhu Yigui rebellion of 1721. I argue that some members of the Dalou tribe sold their land to join a new reclamation project near the boundary line while simultaneously maintaining ownership over older fields around the banks of the Gaoping river (a.k.a. lower Tamsui river). As a result of extensive contact with Chinese settlers and the Qing state, tribal peoples like the Dalou adopted the customary property rights practices of the Chinese settlers. Indigenes began to monetize their rights to cultivate lands for money through mortgages, redemptions, and outright sales.

Keywords: Dutch East India Company, Dalou tribe, tribal tax, tribal boundary, property rights