The Journal of Imperial and Commonwealth History
Vol. 37, No. 1, March 2009, pp. 157–165

Routledge
Taylor & Francis Group

Book Reviews

Taxation in Colonial America
ALVIN RABUSHKA
Princeton, NJ, Princeton University Press, 2008
viii+946 pp., ISBN: 978-0-691-13345-4 (US$48.35 hardback)

Do not be fooled by the title. This book is about more than American colonial taxes. Alvin Rabushka has written a comprehensive study of the political economy of colonial American public finance in a style that harkens back to an older era of political history with meticulous documentation of 'what is' in an encyclopaedic fashion without much explanatory analysis or structured modelling. Rabushka starts every period studied with a discussion of the constitutional structures in America and England that framed and constrained public finance options, addressing how these structures evolved and, along with historical events, shaped the taxing outcomes in both America and England. He addresses only the thirteen British colonies that would eventually become the United States, starting his study in 1607 with the founding of Jamestown, Virginia, and ending it in 1775 on the eve of the American War for Independence.

The book proceeds chronologically through five eras representing distinct political regime/historical war epochs: 1607–88, 1688–1714, 1714–39, 1739–63 and 1763–75. The discussion within each era is self-contained, beginning with a discussion of English and colonial constitutional structures and politics, the interface between home and colonial governments, and the activities of imperial governance. The discussion of each era then proceeds through each colony's public finance structure and policies, broken down by region – the New England colonies, Middle Colonies and Southern plantation colonies. Within each regional-era, the book proceeds systematically and separately by colony from north to south. The discussion of public finance commences with each colony's monetary policy as it relates to public finance, then proceeds to document the taxes imposed on and by each colony and the sources of each colony's revenue collection. These taxes are then broken down into various separate headings including external taxes, imperial taxes, British duties, direct taxes, indirect taxes, domestic taxes, internal taxes, import and export duties, tonnage taxes, excise taxes, quitrents, poll taxes, lotteries, stamp taxes, license fees, clergy taxes, county taxes and local taxes.

While Rabushka relies on some original sources, an encyclopaedic work of this kind must necessarily be derivative of secondary sources. Rabushka makes excellent use of a host of classic works on English and colonial American history, many dating back to

ISSN 0308-6534 print/1743-9329 online/09/010157–9
DOI: 10.1080/03086530902757795

the turn of the last century, as well as incorporating some of the most up-to-date research in the field, such as John J. McCusker's massive collection of colonial economic statistics recently published in the 2006 Millennium Edition of the *Historical Statistics of the United States*. In addition, Rabushka makes use of numerous unpublished dissertations on colonial finance written over the prior century. The use of this obscure material is a boon to researchers interested in specific topics. Throughout this massive work, this reviewer spotted little that could be considered questionable or controversial research, contradictions within the presentation or erroneous history. All in all, it is a very solidly and soundly researched book.

On the other hand, the book often comes across as merely a turgid accounting of every tax that ever was. For example, Rabushka writes, 'On March 16, 1641, the town of Newport [Rhode Island] approved a bounty of 6s. 8d. for each fox killed' (p. 187). Now imagine 900 pages of such statements strung together. While not quite that bad, often the book is a tedious read. No models or theoretical analysis of public finance are presented. Questions such as why particular taxes were chosen and what the relative efficiencies of different taxes were (the amount of wealth lost overall in the taxing process compared with just the amount of money transferred between parties) are not explored. The real incidence of taxation is not estimated, though Rabushka does note that the party on which the tax is levied is not necessarily the party who ultimately pays the tax. The pay-offs are the very thorough tabulations of tax amounts collected by year and by tax type for most colonies. As such, while not doing the analysis itself, this work will nevertheless form the empirical basis for others to do the theoretical and modelling analysis of colonial America public finance in the future.

Rabushka concludes that colonists in all periods and locations were lightly taxed compared with Englishmen in England. This, however, has been well established and known for a long time. A more thorough documentation adds little. As such, most scholars will probably never read the book cover to cover but use it only as a reference work – for which it is highly recommended. However, this is unfortunate in that a cover to cover read yields extraordinary value. If nothing else, a long-run sense of the incredible variety and ingenuity of implementation of taxes among the colonies and the extent of colonial sovereignty over their taxing choices is well conveyed. Every scholar of colonial America should have this book on their shelf.

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Landscapes and the Law: Environmental Politics, Regional Histories, and Contests over Nature

Gunnel Cederlöf
Ranikhet, Permanent Black, 2008
300 pp., ISBN: 8178242087 (US$39.00 hardback)

In *Landscapes and the Law*, Gunnel Cederlöf explores the interconnections between law, history, memory and nature in the Nilgiri hills in southern India during the early colonial period. To do so, she combines extensive archival research in Britain and India and analysis of nineteenth-century travel literature and ethnographies with field work and site visits (each chapter begins with a passage relating Cederlöf's encounters with local people and landscapes).

Drawing extensively on colonial and post-colonial studies and environmental histories of empire, Cederlöf argues that laws concerning land rights and ownership emerged relationally in the encounters between East India Company bureaucrats and Toda and Badaga communities in the 1820s, 1830s and 1840s. Law-making was a process in which the outcome was not inevitable. Nor did colonial authorities implement their laws on a blank canvas. In pre-colonial times, Toda and Badaga communities already engaged in disputes and agreements over land use. As such, they were well versed in local politics and law-making and so ably placed to negotiate with the East India Company and the cogs of colonial bureaucracy. Cederlöf's contribution to our understanding of the 'weapons of the weak' is to suggest that the Toda used negotiation and legal wranglings to resist the expropriation of their land. They played the legal game, 'acting in the arena established by the British authorities', rather than absconding from it. Cederlöf provides numerous illuminating examples of how this was achieved, such as the Toda's refusal to sign documents and turning down compensation (accepting the latter would have effectively ceded their claims to the land). In another important contribution to colonial and environmental histories, Cederlöf shows how laws were formed and implemented in particular landscapes and were influenced, in part, by participants' ecological knowledge.

Place is a key concern for Cederlöf and it is clear that she has a deep understanding of and fondness for the Nilgiri Hills and their histories. She succeeds in locating the region's local history within wider Indian and colonial histories, contrasting British plans for the Nilgiri (essentially agriculture and recreation) with those for other uplands in the Indian sub-continent (forestry exploitation and military considerations). In addition, *Landscapes and the Law* refutes earlier historical and anthropological accounts that portrayed the Toda as an isolated and unique people, cut off from surrounding plains.

Cederlöf's reading of colonial-era accounts and representations of the Toda and their landscapes is one of the strengths of *Landscapes and the Law*. Writers such as Henry Harkness were struck by the similarities of the Nilgiri Hills with the Scottish highlands and the European Alps. Convinced that the colder climate had produced a more robust and healthier people than the supposedly effeminate plains dwellers, colonial writers went so far as to suggest that the Toga were descended from the Romans. Yet at the same time as they heralded the Nilgiri's romantic and pastoral qualities, British travellers and officials were earmarking the area for agricultural development and colonial settlement. Cederlöf highlights how these coexistent visions influenced colonial law-making and negotiations with local Toda pastoralists and Badaga farmers. Tensions between the Toda and Badaga and within the colonial administration further complicated the picture and support Cederlöf's claim that

drawing a sharp dichotomy between coloniser and colonised obscures the complexity and reciprocal nature of power relationships during this time. The possibilities for negotiation were, however, limited and from 1843 onwards the colonial government tightened its legal grip on the Nilgiri Hills.

Cederlöf's field trips provide fascinating insights into the continuing legacies of colonial laws and land use. In particular, St Stephen's Church (built in 1830) in Ootacamund town still covers the site at which a Toda divinity is presumed to dwell. Such injustices continue to be transmitted in local stories and legends and Cederlöf outlines how hopes for justice rest on uncovering illuminating yet hidden archival documents. *Landscapes and the Law* is undoubtedly enhanced by Cederlöf's excursions out of the archive. As she herself writes, 'in spite of many changes over 180 years on account of afforestation and the growth of settlements, towns, and modern infrastructure, the reports in the early records refer to a landscape of peaks, rivers, temples, munds [Toda settlements], and physical distances in which a historian who has not walked some of these distances moves half blind' (p. 8).

Given Cederlöf's willingness to walk the landscape, it is disappointed that *Landscapes and the Law* devotes so little attention to the role that nonhuman actors played in the development of colonial laws and in the relationships between coloniser and colonised (contrast this with Virginia DeJohn Anderson's *Creatures of Empire: How Domestic Animals Transformed Early America*, Oxford: University of Oxford Press, 2004). In addition, Cederlöf's lengthy, detailed and frequent digressions into historiography break up the narrative flow and obscure her own argument. Nonetheless, *Landscapes and the Law* makes an important contribution to debates within colonial historiography and the history of the Nilgiri Hills' landscapes and people.

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The Boxers, China and the World
Edited by Robert Bickers and R.G. Teidemann
Plymouth, Rowman & Littlefield, 2007
xxviii+231 pp., ISBN 978-0-7425-5395-8 (£18.99 paperback)

The Indian Mutiny and the Boxer Rebellion are perhaps the most widely known cases of violent Asian resistance to European imperialism in the long nineteenth century. Both led to atrocities. Both were repressed with further atrocities. But, while one marked the prelude to a ninety-year *raj*, the other signalled the limits of Europe's domination of China. For, as Robert Bickers remarks, the Boxers saved China in spite of themselves.

The aim of this lively, original and well-matched collection is not just to revisit the Boxer rebellion and note the most recent research. It is to locate it more squarely as an event in world history: to point to the ways in which the Boxers affected and reflected

events elsewhere in the world. The Boxer rebellion, says Bickers, in his characteristically crisp introduction, was a 'wholly modern event'. The Chinese were intensely aware of the global context of the struggle: they knew that the British were embroiled in their South African War. The British in China were intensely aware that, for exactly that reason, their prestige was at stake. More grimly, perhaps, those besieged in Beijing drew a blood-chilling parallel with the sieges in India some forty years earlier. Memory of Cawnpore, where the British accepted safe conduct and were then killed in cold blood, settled the argument against taking a similar offer and leaving the relative safety of the legation defences.

The ten chapters of the book deal with four different aspects of the rebellion. Three, by Henrietta Harrison, Gary Tiedemann and Roger Thompson, offer fresh insight into the source of the violence within China. Harrison shows that inter-village hostility between Christians and non-Christians was not new in North China, but was exacerbated by the stresses of drought and political uncertainty. Tiedemann continues this theme by bringing out the extent to which Catholic militancy had already created a pattern of rural confrontation in parts of North China, with missionaries playing an active and sometimes aggressive role. Thompson takes as his theme the role of the provincial governor, Yuxian, in the murder of forty-five foreigners at Taiyuan, and argues that Yuxian's evil reputation was largely the product of the Boxers' defeat and the eagerness with which a compliant regime in Beijing sought to appease western anger by selective condemnation. Two chapters, by Yang and Bayly, link China to India. Yang uses the 1902 memoir of a Rajput *thakur*, Gadhadar Singh, to reveal the ambivalent feelings of an Indian soldier towards his western comrades-in arms and the Boxer enemy. Somewhat confusingly, Singh is described as a 'subaltern' (also British army argot for lieutenant), but his rank is not specified. Singh combines feelings of sympathy for the misfortunes of China with the hope that it could revive under benign British rule. As an Arya Samajist, he had little time for the Christian missionaries against whom the Boxers had raged. As Yang suggests, Singh's 'subaltern' attitudes are rather more complex than much 'subaltern' history is inclined to allow. Bayly draws upon the vernacular press as well as vice-regal correspondence to suggest that the coincidence of the Boxer Rising (blamed by Indian opinion on European interference) and the South African War produced a mood of feverish expectation among Indians and of an aggressive 'new imperialism' among the British. The defeat of the Boxers as a triumph of the 'civilised' world also created a certain moral unease. Chapters by Hevia and Ben Middleton record the sense of embarrassment in both Europe and Japan at the notorious looting of Chinese antiquities in which the invading armies indulged, and from which diplomats and missionaries also hastened to profit. Hevia describes the daily auctions to which British soldiers were required to bring their plunder for sale in exchange for a fixed claim on the proceeds of the whole: other armies were less punctilious. Meanwhile the crisis in China was widely regarded as opening a new phase in world politics. An excellent chapter by Thomas Otte shows how impatient Lord Salisbury's colleagues became at what they saw as his dithering defence of vital British interests, and argues that fear of China's impending partition in the aftermath of rebellion triggered the major change in

British diplomacy towards what became the ententes policy. Finally, the last chapters return to the North China scene. Lewis Bernstein describes how the great treaty-port city of Tianjin was all but destroyed in the siege and the fighting, but then largely rebuilt under the joint control of the Powers – a rare and intriguing example of their administrative cooperation. Paul Cohen concludes the book by urging the reader to 'humanise' the Boxers by seeing them as peasant communities under intense stress. It was the brutal severity of North China's crisis that made it the flash-point of a wider global unrest.

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V. S. Srinivasa Sastri: A Study
MOHAN RAMANAN
New Delhi, Sahitya Akademi, 2007
xv+196 pp., ISBN: 81-260-2437-2 (9-798126-024376) (Rs130 hardback)

If called upon to mention the major actors in the Indian independence movement, it is more than likely that for few people outside the subcontinent will the name of V. S. Srinivasa Sastri (1869–1946) readily come to mind, despite his close association with Gandhi, his thirty-five years' service as president of the Servants of India society and his work as a representative of India in numerous foreign delegations. Sastri – or 'Sastriar' as Ramanan calls him in accordance to the Tamil form of respectful address (p. 6) – was a moderate in revolutionary times, which in part may account for the dearth of scholarly material on his life and work. Ramanan admits that Sastri's great love of the English language and its literature, his unflagging belief in the fairness of the British Empire and his distrust and ultimate disapproval of *satyagraha* are '[i]n our post-colonial times . . . likely to irritate' (p. 193). Being a moderate does not endear one to nationalist history[1] and a fine line is often drawn between moderates and 'sycophants and collaborators'.[2] It is true that the Indian liberals played an insignificant role in the final negotiations for independence but the vital spadework done by people like Sastri in the years leading up to 1947 has been somewhat undermined by post-independence scholars and Ramanan's study should be read as an attempt to set the record straight.

The book, described by the author as 'an intellectual study' (p. 5) consists of twelve chapters which survey the life and writing of Sastri from his early years as a schoolteacher and later headmaster in his native Madras – now Chennai – through his political career in India and abroad. After a brief introductory chapter in which Ramanan justifies his choice of subject, 'an almost forgotten figure' (p. 3), Chapter 2, 'V. S. Srinivasa Sastriar: A Renaissance Man', praises the outstanding intellectual ability of his subject and the breadth of his learning. Chapter 3, 'A Life as Servant of India', is the longest chapter in the book – fifty-one pages – and traces Sastri's lengthy political career

starting with his meeting with Gokhale, his admission into the Servants of India Society and, on the death of Gokhale, his subsequent election to the presidency. Ramanan dwells on Sastri's lifelong friendship with Gandhi. While both men had a similar end in mind, they begged to differ on the means by which India should achieve her independence, Sastri being unwilling to embrace Gandhian non-cooperation, but each respected the other's views. In a letter written to Sastri on 20 September 1932, Gandhi wrote: 'Though we are as poles asunder, or seem to be, in mental outlook at so many points, our hearts are one . . . . Perhaps this step of mine [going on a fast] has been for you the last straw. Even so I want to have your laceration. For I do not want you to cease to strive with me'.[3] Sastri's role as the Mahatma's 'conscience-keeper' (p. 24) is highlighted through numerous quotations from P. Kodanda Rao's biography, which Ramanan draws on liberally as one of the few primary sources available. Rao served as Sastri's personal secretary and after much hesitation, ventured on a biography of his much revered employer. He wrote, 'I wished – and still wish – that someone more competent than myself would write a full-length and comprehensive biography, sparkling with his great personality'.[4] Prior to the publication of the subject of this review, Rao's work was, with the exception of T. N. Jagadisan's *V. S. Srinivasa Sastri* (1969), the sole example of a full-length analysis of the Tamil writer and politician.

Ramanan emphasises Sastri's 'cross-bench' mind and Chapter 3 provides numerous examples of his statesmanlike qualities. When a schism erupted between the Congress radicals and the moderates – by this time known as liberals – over the Montagu-Chelmsford reforms, Sastri was among the few liberals who attempted to reconcile the two warring factions. Likewise, at the First Round Table Conference (1930–31) Sastri was a member of the party of liberals who successfully convinced the Indian princes and the British representatives of the expediency of belonging to a future all-India federation, although they failed to solve the increasing communalist divisions. Sastri also deserves credit for persuading a reluctant Gandhi of the need to pursue negotiations with the British. As Ramanan points out in his concluding chapter, he 'stands along his "brother" Mahatma Gandhi, both in terms of the service he rendered India and in terms of the quality of life he lived' (p. 196).

Sastri worked hard in defence of the equality of all subjects of the British Empire and the 1923 White Paper which denied equality of status to Indians with Europeans in Kenya shook his faith in British fair play. His great disappointment was shown in his words, 'The people of India are no longer equal partners in the British Empire, but unredeemed helots in a Boer empire' (quoted on p. 38) and Ramanan suggests that he may even have contemplated non-cooperation. Despite his outburst, 'Kenya Lost, Everything Lost', Sastri had in fact spoken in favour of African paramountcy and strove for the recognition of the rights of all citizens, not only Indians, in the British Empire. For this reason, historically conscious African leaders have good reason to remember the name of Srinivasa Sastri.[5]

The following five chapters focus on various aspects of Sastri's philosophy of life. In Chapter 4, 'Sastriar and the Idea of the Intellectual', Ramanan stresses Sastri's belief that teachers and intellectuals must be accountable to the society in which they live.

He argues that Sastri's views are still relevant to contemporary society as he encouraged 'free and unfettered discussion, questioning of received truths and . . . curiosity' (p. 76). Chapter 5, 'Sastriar on Education for Citizenship', emphasises Sastri's Arnoldian view that 'the citizen must be vigilant to safeguard his liberties but his vigilance must be informed by enlightened awareness' (p. 81). As a true Liberal, he warns against the perils of allowing 'the Party' to take over (p. 83). Chapter 6, 'Values in Life', quotes many of Sastri's speeches which are published under the title *The Other Harmony* (1945). He distinguishes between truth-speaking and keeping faith as even everyday courtesies may imply uttering trivial falsehoods. In one of his speeches delivered to a university audience he argues passionately in favour of restraint and of respecting the point of view of one's opponent: 'there is merit in moderation' (p. 97). Many of his ideas overlap, as in Chapter 7, 'Rights and Duties of a Citizen', where Ramanan describes Sastri's definition of a citizen as opposed to a subject and the importance he gives to *dharma* (duties rather than rights) in people's everyday interactions with others. Sastri's discussion of the meaning of citizenship – the speech was delivered in 1926 when India was still under the dominion of the British – shows his unwavering faith in the power of education. Sastri talks about 'the women of India' as if they made up a homogeneous mass; he is quoted in Chapter 8, 'The Woman Question', for example, as saying, 'Do not be carried away by the idea that the women of India are creatures of woes and sorrows. There are many whose protectors will not allow them to be unhappy' (p. 120). Surprisingly, Sastri's reductionist stance on women is not challenged by the author, who, instead, applauds his 'advanced and progressive views' (p. 131), which remain steadfastly conservative despite his belief in the importance of women's personal choice and freedom of action.

Chapter 9, 'On *The Ramayana*', shows Sastri at his most mystical. In the last years of his life, he turned to writing about the great Indian epic, *Ramayana*, which in some ways proved a substitute for his own autobiography. In the words of Joanne Punzo Waghorne, 'the retelling of the Ramayana became a form of autobiography for Sastri, as it has been for another great Indian political leader, C. R. Rajagopalachari'.[6] In his reading of the *Ramayana*, Sastri proposes the idea of unity between the ancient foundations of India and its emergence as a modern nation-state. Interestingly, Sastri defends Sita, 'Her husband and she are one. Why should the husband resent the bold talk of the wife? This is a wicked thought that enters the mind of narrow-minded little-hearted men. I cannot forgive the people who speak ill of Sita' (quoted on p. 151).

In Chapter 10, 'The Other Harmony', and Chapter 11, 'A Man of Letters', Ramanan quotes at great length from Sastri's speeches and letters and exemplifies his renowned mastery of the English language. He was known as a great orator and 'the English people who were mesmerised by his speeches and his musical voice called him "Silver-tongued Srinivasa Sastri"'.[7] These two chapters attempt to do justice to Sastri the prolific letter writer and Sastri the great humanist and 'repository of political, cultural and social values' (p. 192). The book's final chapter entitled 'The Man' summarises his life as 'a saga of service to India' (p. 192). Of all his many and diverse personal and professional qualities, perhaps the fact that '[h]e was a born

teacher' (p. 195) explains the author's profound respect for the man, given his own remarkable career in the University of Hyderabad.

Ramanan's study contains a useful chronology of Sastri's life and work, very little secondary bibliography and regrettably no index. While the author justifies the six references he provides – he claims that the book is intended for a non-specialised public – suggestions for further reading would have been welcomed by the interested scholar, especially bearing in mind the lack of material on Sastri easily available outside India. Whereas Sastri's noteworthy qualities as a humanist, a politician and a scholar have been documented in previous texts (see, for example, Rao's biography), there is a lack of distance and questioning of his actions on the part of the author of this present study. Ramanan's manifest admiration for the man can, at times, seem a little overdone and perhaps could have been channelled into a more critical approach, bearing in mind that Sastri's liberal stance on many matters may indeed seem 'unfashionable' to the contemporary reader, as the author himself readily admits (p. 3). However, the study is a very timely and welcome addition to Sastri scholarship and it will encourage further work on an inspiring figure, who has sadly been relegated to the footnotes of critical studies of India's pre-independence political struggle.

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Notes

[1] Smith, 'The Role of India's "Liberals"', 607.
[2] Ibid., 610.
[3] Swaminathan and Patel (eds), *A Gandhi Reader*, 113–14.
[4] Rao, *The Right Honourable V.S. Srinavasa Sastri*, xviii.
[5] Park, 'Indian-African Relations', 352.
[6] Waghorne, 'Case of the Missing Autobiography', 594.
[7] Sundaram, 'He Did the English Language Proud'.

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