King Norodom’s Revenue Farming System in Later-Nineteenth-Century Cambodia and his Chinese Revenue Farmers (1860-1891)

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Abstract
From the later 1860s to 1891, King Norodom reorganised the Cambodian fiscal system along increasingly central lines, transforming almost all existing taxes and duties into royal revenue farms, including rights previously not vested in the throne. Norodom succeeded by exploiting weaknesses in the early French protectorate regime, and because diasporic Chinese invested their capital and labour in operating his fiscal system. If some Chinese businessmen accrued great wealth from these activities, the Chinese community of Cambodia generally paid a high price by forfeiting their age-old easy relations with ordinary Khmer people for whom they increasingly became the ugly public face of the royal revenue farming system.

Introduction
The economic history of nineteenth-century Cambodia is still only understood in the most general terms, something that is certainly true of the royal revenue farming system created by King Norodom I. Revenue farming elsewhere in nineteenth-century Southeast Asia tended to flourish during a transitional stage of state development in which rulers, whether colonial or indigenous, rented out the monopoly right for the collection of certain types of state or royal revenues to private entrepreneurs, in return for stipulated payments. Revenue farms, often auctioned to the highest bidder, were usually set up to tax articles of consumption that existing bureaucratic structures would have found very difficult, or even impossible, to access successfully. The annual fees paid by the monopolists, mostly Chinese, in turn helped fund the administrative and other reforms which facilitated the emergence of modern, bureaucratic state structures in places as diverse as Thailand and Singapore. This was not the case in Cambodia.

When Constance Wilson considered the fiscal system of nineteenth-century Siam, for example, and the role of revenue farming in it, she described three distinct systems, each with its own administrative arrangements and histories. First was a system of population registration under “masters” (nai), which organised corvee labour or the collection of forest products; second was the direct collection of taxes by royal officials; and third was revenue farming, by which the rights to collect mainly consumption taxes were auctioned to the highest bidder. The Cambodian fiscal system at the start of Norodom’s rule was not dissimilar. Wilson nominated tax farming as the Siamese government’s “major source of revenue after 1850”, something equally true in Norodom’s Cambodia. In 1862, Andrew Spooner, a French businessman who surveyed the Cambodian economy on behalf of the colonial government of Cochinchina, reported that Chinese-operated revenue farms on opium and gambling were the state’s main

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1 This is a revised version of a paper presented at the Second Water Frontier workshop, Phuket, Thailand, 18-19 February 2006. Many thanks to the Australian Research Council for the funding that made it possible to work in the colonial archives.
2 For a discussion of the phenomenon, and numerous case studies, the classic text is The Rise and Fall of Revenue Farming: Business Elites and the Emergence of the Modern State in Southeast Asia, ed. John Butcher and Howard Dick (London: St Martin’s Press, 1993), passim.
3 For a more detailed analysis of the Thai system, see Hong Lysa, Thailand in the Nineteenth Century (Singapore: ISEAS, 1985), Ch 4.
source of revenue, together yielding 150,000 piastres a year. But whereas Chakkrki kings used their growth taxes in considerable part to fund the modernising reorganisation of the Thai state, nothing similar happened in Cambodia. There the much poorer local society had to endure a rapaciously expanding and centralising revenue farming system whose only beneficiaries for over a generation were the king, his court favourites, and a comparatively small number of speculators in monopolies, mainly Chinese, sometimes Khmer, but also occasionally European or Malay. While Cambodia may not have sprouted revenue farms in the same profusion as Siam, by 1881 their yield accounted for 87 percent of Norodom's official revenue of 48,500 silver bars (or about four million francs). This amount, it is worth noting, had already soared by over two-thirds since 1873. Yet despite the dramatic rise in revenue collected, rather than help fund the transition to a more effective state structure, as had happened in seventeenth-century Europe and nineteenth-century Siam, Norodom's fiscal system actually forestalled any such change until after 1892, when the king finally accepted a colonial civil list in exchange his rights in revenue farms.

This article uses French colonial archival sources to explore the development of the royal revenue farming system in Norodom's Cambodia, under nominal French protection since 1863, and the role of Chinese revenue farmers and sub-farmers in it. It begins with a brief overview of the situation in the mid-nineteenth century.

Mid-Nineteenth-Century Cambodia

When Cambodian king Ang Duang died in 1860, his thirteen-year reign had seen one of the longest periods of internal peace in the kingdom for almost a century. Since the 1770s, Cambodia had been repeatedly savaged by Thai and Vietnamese invaders, and by bloody internal strife. In the 1790s, Siam had sponsored the dismemberment of the populous Battambang–Siem Reap region, with its iconic Angkor treasures; while from the 1810s the revitalised Nguyễn state in neighbouring Vietnam had increasingly imposed its sway over a Khmer realm that by then had shrunk to little more than modern riverine eastern Cambodia. But the peace following Ang Duang's accession was largely one of exhaustion; in 1847 much of the kingdom was a smashed ruin. Many of its surviving people had been scattered or deported to Siamese territory, leaving deserted villages and vandalised monasteries in the bitter aftermath of Hue's catastrophic mid-1830s bid to transform the Cambodian kingdom into Vietnam's Western Protectorate, "Trần Tây". It had required a convulsive, last ditch countrywide effort by the Khmer people, with support from a Thai army and from many locally-resident Chinese, who resented Vietnamese attempts to organise their lives, to bleed away Hue's will and ability to hold "Trần Tây" in the early 1840s. Even so, the costly

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5 “Rapport sur le Cambodge. Voyage de Sai-gon à Bat-tam-bang”, 30 December 1862, p. 2 of typescript archival copy. The document is held in the Archives d'Outre-Mer, Indochine at Aix-en-Provence [hereafter AOMI], Fonds amiraux, 12705. It is translated fully in the "Research Materials" section of this journal.

6 For the figures, see the report of 13 November 1881, AOMI, Fonds amiraux, 10169. For the share derived from revenue farms, see Table One below.

7 This figure is a little problematic. I have subtracted the personal revenues of various dignitaries from the total given by Jean Moura in his exhaustive list of all Cambodian revenues for that year. It gives the king's share as 2,802,670 francs, or about 28,000 silver bars, using an estimated rate of 100 francs per silver tael that is documented for 1875. However, the number of bars might have been a little lower at the time, as the franc appreciated considerably against silver in these years. AOMI, Fonds amiraux, 12634. The figure was about 80,000 piastres higher than Spooner's 1862 estimate.

8 The rivers were the Tonle Sap and the southern arm of its Great Lake, the Mekong, and the Bassac. The only economically significant area outside this general region was Pursat province. The southern coastal zone around Kampot formed part of Vietnamese-controlled Hà Tiên province until 1847.

victory only succeeded in reinstating the earlier, uneasy system of shared suzerainty over Cambodia between Siam and Vietnam.

Reconstruction was painfully slow. Early the nineteenth century, Phnom Penh had been Cambodia’s bustling central market, with goods transported for sale there from all over the country. Phnom Penh had also attracted commodities from Siamese-dominated Battambang, the upriver Lao states, from Chinese or Sino–Khmer cash crop plantations among the fertile Mekong islands or river banks, and from the huge wooded regions of the interior, where local peoples or itinerant Chinese gathered valuable forest products for export to Chinese and Southeast Asian markets. A Vietnamese report of the later 1830s had rhapsodised about these local specialities and the profits generated by their trade.10

Herbal medicines, ebony, trách wood, calambarc,11 rhinoceros horn, elephant tusks, southern ginseng, cardamom, sha нhon,12 and pepper are the best known, but there are countless other products like coconut oil, lacquer, purple ants, yellow wax, etc. . . . Merchants come here to trade for local products and make big profits. That is why many merchants from Lục Tỉnh [the six province of southern Vietnam] come here.

People in the Phnom Penh area had lived well in earlier times, too. Malay or Cham shopkeepers along the riverbank had sold a rich profusion of Chinese and local goods to a mixed population of Chinese, Vietnamese, Khmer, and Sino-Khmer. There were “hundreds and thousands of boats along the river. At sunset the sound of the Hu violin13 and Shang flute14 [would] float out over the river under the moonlight.15 The people here [were] rich, and tend[ed] to spend extravagantly on women, wine, and gambling”, the anonymous Vietnamese report added.16 But by 1847, Siamese forces had razed Phnom Penh twice, in 1833 and again in the early 1840s. Only a shadow of its former importance remained. As late as 1862, when Andrew Spooner passed through with a French expedition exploring upriver north to Laos and west to Battambang, he described the town as having previously contained “numerous brick habitations covered in tiles”, but added “almost all were destroyed during the last wars, and bamboo huts have replaced them.”17 If Chinese had continued to trade in Ang Duang’s Cambodia18 both on their own account or for commercial houses in Cholon, and even Singapore,19 and some thousands lived in Phnom Penh, it would be twenty years after Norodom moved his court there in 1866 before its reconstruction would began in earnest.

Ang Duang was well aware of his realm’s precariousness. He had spent long years in exile in Bangkok, where he had eked out his meagre portion by learning to repair watches and clocks, and where he had developed a fascination with Europe that so impressed the French missionary, Charles-Émile Bouillevaux, when they met in the early 1850s. Aware of a wider world from his Siamese sojourn, Ang Duang hoped to

10 “Trần Tây Phong Thổ Kỳ” [hereafter TTPTK], in Chu dực biên [A Collection of writings on geography], Han-Nôm Viễn, Hanoi, shelf no. Vhv 1729. Text translated by Lý Tana, annotated by Lý Tana and Nola Cooke. It is printed in full on pp. 148–53 of this journal. Page references in this article refer to that translation. For the quote, see p. 149 below.
11 A valuable form of aromatic aloes-wood used widely in north Asia.
12 A Chinese medical product very similar to cardamom.
13 A Chinese stringed instrument originating in the Middle East.
14 A traditional Chinese bamboo instrument. The term “Shang” is used here to balance the word “Hu”.
15 This probably refers to the use of pleasure boats on the water.
16 TTPTK, p. 150.
18 Ibid. Malays had also engaged in import–export trade, but the recent rebellion of Malay–Cham people may have caused them to flee for safety in 1862. See Charles-Émile Bouillevaux, Voyage dans l’Indochine, 1848–1856 (Paris: Victor Palmé, 1858), p. 200 for the involvement of Malay merchants in the early- to mid-1850s
persuade some European power to become his kingdom’s protector, and secretly summoned French missionaries from Cochin china to assist in his plan.\textsuperscript{19} Although little of substance ensued in Ang Duang’s lifetime, French Cochin chin ese authorities did negotiate a protectorate treaty with his successor, Norodom, in August 1860. But the infant colony’s own troubles at that time meant the treaty had effectively remained void.

After Hue formally ceded three eastern Cochin chin ese provinces in 1862, French interest in Cambodia grew. Commercial penetration of the Chinese market, in competition with Britain, was a major French policy goal at the time and it was hoped that control of the unknown upper reaches of the Mekong might deliver it. Norodom’s increasingly desperate security situation played right into French hands. Along with the throne, the new young king had inherited a Cham and Muslim revolt and the enmity of two half-brothers, Sivotha and Sisowath. In 1862, still uncrowned, Norodom fled to Siam from whence, in 1863, the French manoeuvred his return and subsequent agreement to another protectorate treaty. In 1864, Norodom was finally enthroned, with the French unaware that Thai court envoys were acting as co-sponsors of the new king.\textsuperscript{20} This was the last hurrah for official Siamese influence at court, however. The French took seriously their treaty rights over Cambodian foreign affairs and ensured Siam’s former status as joint suzerain swiftly lapsed.

Over the next twenty years at least, this demise of neighbourly interference in Cambodian affairs was arguably the single most visible effect of the 1863 treaty. As early colonial records show, in the first decades of Norodom’s lengthy reign (1860–1904) the French protectorate over Cambodia was always far more nominal than real. This was particularly true in regard to the fiscal system. Two attempts at real change, first in 1877 and then again in 1884, proved largely futile. In the second case, the forced imposition of wide-ranging reforms, including the establishment of French residencies in the provinces and effective French control of the kingdom’s finances, helped trigger a massive anti-colonial uprising in 1885–86 that thwarted much effective fiscal change until 1892. As the next section will show, several factors combined to produce this unintended outcome, not least of them being Norodom’s intelligence and his ability to manipulate French weaknesses to defend his own interests. In this respect, Norodom’s greatest success was undoubtedly his establishing of a flourishing new revenue farming system, under the disapproving noses of senior protectorate officials. By the later 1880s, this system was ruthlessly extracting millions of francs a year from the local economy and delivering them directly into the king’s hands, to use as he wished.

The 1863 treaty had not given France the right to intervene in the internal government of Cambodia, despite protecting the kingdom from outside interference. As this unusual situation unfolded, it opened a real field of manoeuvre for the king, who learned how to manipulate French weaknesses in pursuit of his own interests. The highly unpopular royal revenue farming system was a direct result of this situation, and it could never have operated as it did without French protection. In the past, such a system would have triggered popular revolt, or pushed an ambitious prince to exploit popular resentment to try for the throne, with consequent Vietnamese or Thai incursions. But now, “the flag of France [covered] the abuses of royal authority with its all-powerful protection,”\textsuperscript{21} as a bombastic governor of Cochinchina had fumed impotently in 1882, and Norodom willingly took advantage of the opportunities thus granted him.

The next section briefly considers the protectorate context that made the royal revenue farming system possible.

\textsuperscript{19}Ibid., pp. 164-66, 183-84.
\textsuperscript{21} Le Myre de Vilers’ draft report on Cambodia, 15 April 1882. AOMI, Fonds amiraux, 10236
The Protectorate Context

On 15 April 1882 a hot and disgruntled Governor Le Myre de Vilers of French Cochinchina drafted a report to the ministry in France about the three difficult weeks he had just spent in Cambodia negotiating with its king. The French protectorate over Cambodia was officially “confided in the Governor of Cochinchina” until an 1887 administrative reorganisation of French possessions created the single colony of French Indochina comprising five different “countries” under locally-varying administrative systems. The governor normally exercised his powers through a French Representative in Phnom Penh; but, as the first civilian governor after two decades of naval rule, Le Myre de Vilers had wanted to deal with the irritating Cambodian situation in person. When the French had assured Norodom the throne in 1863, he stated, they had never imagined the sort of situation that now existed. But, he continued:

little by little the King has grown used to the exercise of absolute power, and, it must be recognised, [power] without supervision; a stranger to the affairs of his own kingdom and to the interests of his subjects, his caprice has become the sole rule of conduct and, in many circumstances, he does not fear to act without us...

Seven years before, taking advantage of unrest in 1875, the French had demanded reforms as the price of their military support. In particular, they had insisted on a fiscal reform (embodied in a royal ordinance of 15 January 1877) that forbade the creation of any new taxes without French approval and abolished all revenue farms except those on opium and alcohol. “Unfortunately”, the governor conceded in 1882, “all these measures had no sanction and were now a “dead letter”.

As Le Myre de Vilers himself understood, protectorate weaknesses largely accounted for this failure. Although one of the French group keen to annex Cambodia to Cochinchina, the governor knew no successful takeover could occur at any time soon. Outside times of short-lived crisis, the French held too few political cards in Cambodia: their representative was poorly informed and his office poorly staffed; he lacked official access to the interior; and he had no real allies locally. Furthermore, the French representative in Phnom Penh had only limited armed strength at hand, in the first two decades especially. This hampered French effectiveness in crises, as occurred in 1870. In 1869, Norodom had sold the monopoly right on raw and cooked opium in all Cambodia to the Ban Hap Company, a Saigon-based Straits Chinese consortium that also operated the Cochinchina opium farm. In 1870, however, he had split raw and cooked opium into two revenue farms, and sold the raw opium rights to the Watseng Company, a Singaporean syndicate with French investors. Despite this, Norodom had secretly let Ban Hap import raw opium illegally for the first months of the newly contracted period. It provoked an escalating conflict between the two farms which alarmed the French representative in Phnom Penh. Although the French investors pressed for official support, Representative Pottie advised the governor against it. As he frankly avowed, local French authority could not be engaged in support of the French business interests for fear of losing face in any showdown. “All the Chinese of Phnom Penh are armed”, he explained, so “if we involve ourselves in such an affair we will obviously have to see it through to the end, and I do not have the means to do so”.

22 As the Paris ministry later reminded Le Myre de Viler’s replacement in its “Instructions for the Governor of Cochinchina” (November 1882), AOMI, Ancien fonds, A 11 (60), carton 3.
23 For two different views of this period, see Alain Forest, Le Cambodge et la colonisation française (Paris: L’Harmattan, 1980), pp. 9–16 and Chandler, History of Cambodia, pp. 140–47.
24 Both quotes from Le Myre de Vilers’ draft report, 15 April 1882. AOMI, Fonds amiraux, 10239.
25 Ibid.
26 They included Andrew Spooner among them.
27 ProtRep to GovCC, letter of 11 April 1870. AOMI, Fonds amiraux, 13279. I return to this farm later.
In addition to these limitations, two other factors undermined local French effectiveness: the representative’s subordinate political and administrative status vis-à-vis the governor of Cochinchina; and his necessary reliance on persuasion in dealings with the king.

The vesting of protectorate powers in the governor of Cochinchina was largely unavoidable before the 1887 organisation of the Indochinese Union under a governor-general, but it always reduced the protectorate representative’s direct influence over Norodom. As the archives show, the local French official enjoyed no political initiative at all, and had to refer to Saigon for instructions about his line of conduct in virtually every matter. In all but the most serious situations, this arrangement gave Norodom valuable time and space in which to manoeuvre, so that the representative might find himself faced with a fait accompli, like a signed contract, before he could take any effective action to head it off. It also meant that the king could try to circumvent the local man by going directly to the real source of power in Saigon. If flattery or an appeal to wider diplomatic considerations failed, Norodom might use his revenue farm profits to gain his ends. On one notable occasion in late 1881, he appears to have sweetened Le Myre de Vilers by offering to subsidise the Cochinchina budgetary outlay on protectorate expenses in Cambodia by 66,000 piastres annually. It was a shrewd move, whose significance can only be understood in the context of the colony’s ongoing budgetary struggles. In 1860 Paris had forced Cochinchina to become self-financing but barred it from raising loans. Then in 1864 the metropole insisted Cochinchina begin repaying its subventions from the conquest era (1859-62). By the early 1880s 1.7 million desperately needed francs had returned to France.28 Understandably, Saigon keenly sought additional sources of income. At 1881 exchange rates, Norodom’s offer was worth 330,000 francs a year, or more than three times the average annual sum repaid to the metropole.29 This subvention may not have bought Norodom much real goodwill, but no doubt it made it easier for Saigon to overlook breaches to the 1877 convention for a while longer.

Second, even when the representative had received his instructions from Saigon, and could make the king listen to him in an audience,30 persuasion remained his only weapon. Norodom generally dealt with French representatives in these years on a much more equal footing than any later kings enjoyed. He knew perfectly well that he could agree to any French request in a private audience while still pursuing contradictory personal interests in secret, if he wished. Where revenue was concerned, this was precisely how he acted. Jean Moura, for instance, was duped in this way in 1875, after a French businessman had encouraged Norodom to set up, and sell to him, a monopoly on the raising and slaughtering of pigs in Phnom Penh. Moura tried to prevent it, disturbed at its impact on an estimated two thousand local families who raised pigs to supplement their income. Norodom had no doubt of Moura’s strong objections, but when the representative returned from a Saigon trip after he found the revenue farm was already secretly contracted for 200 silver bars (3,200 piastres).31 When reproached about it, Norodom simulated agreement and annulled his contract with the French businessman. Two weeks later, however, Moura faced a fait accompli: two new monopolies suddenly appeared, with the pork abattoir now contracted to a Chinese. The arrangements had been made with such stealth that none but the king and the revenue farmers involved knew of their existence until days before the

29 The exchange rate was 5 francs = 1 piastre. See the notes to Table One.
30 Norodom might simulate illness to postpone or cancel meetings on short notice. As he was an opium addict and often ill, the representative had no option but to accept such excuses and keep asking for an audience. More often the king would bluster, prevaricate, or simply deny all knowledge of the farm at issue.
31 ProtRep to GovCC, letter of 23 August, 1875. AOMI, Fonds amiraux, 13334. See also dossier 13336.
monopolies began.\textsuperscript{32} Moura’s intervention may have stopped a new revenue farm on the raising of pigs, although pork consuming Chinese cronies at court might just as easily have dissuaded Norodom from an arrangement liable to discourage what was, for them, an essential sideline peasant industry. Otherwise, all Moura had achieved was to replace a French businessman with a Chinese one.

Far more significant economically than these small later monopolies was Norodom’s quick farming out of “almost all” customs duties by the early 1870s,\textsuperscript{33} a practice that the 1877 convention would later vainly prohibit. In 1885, Fourès described how Norodom had successfully used the same evasive tactics deployed against Moura in 1875 to continue farming out his customs duties, in direct violation of the royal ordinance of 1877. Because of the farm’s illegality, no regular contracts were possible, so everything had rested on secret verbal agreements between Norodom personally and his Chinese farmers. As part of the plan, the king had approved special administrative arrangements, designed to deceive the French, by which the farmers and sub-farmers involved were appointed royal officials. “In each customs post there was a Cambodian agent whose job consisted of calling himself the head of customs, in case the Protectorate Representative wanted to be informed whether the ordinance of 1877 was being truly and faithfully carried out”, Fourès reported. “The [Chinese sub-] farmers thus had no rights, and they knew it well enough to call themselves the scribes of the Cambodian.”\textsuperscript{34} All three French representatives in Phnom Penh from the mid-1870s to the mid-1880s (Moura, Aymonier, and Fourès) reported similar revenue-related subterfuges on Norodom’s part, yet they could neither persuade nor force the king to accept Saigon’s policy line and desist from farming almost all his revenue sources.

By 1884, his patience exhausted and with a gunboat anchored opposite the palace, Governor Thomson forced Norodom to sign the Convention of 17 July which, among other reforms, established French residents in the interior to supervise Cambodian governors, vested all revenue matters in French hands, and institutionalised private property rights in land. As David Chandler has explained, these reforms attacked the interests of the Cambodian elite by tearing apart the fabric of patron-client bonds that wove together traditional Cambodian society.\textsuperscript{35} With Norodom basically a prisoner, seven months after the French tried to implement their new powers Cambodia exploded into a rebellion that would last for eighteen months. Unable to quell the revolt in its first year, despite the assistance of Norodom’s ambitious half-brother Sisowath, the French finally turned to the king. Chandler has argued that the threat posed by the Convention of 1884 to long-established social relations and practices accounted for the longevity and ferocity of the revolt. The French at the time took a different view, believing it reflected a deep Khmer attachment to “the monarchical form” of government.\textsuperscript{36} Luck favoured Norodom; the French finally solicited his assistance not long before the revolt would probably have waned of its own account. Norodom’s price, however, was the effective watering-down of many of the 1884 reforms, in particular the return of the fiscal system to royal control. This duly occurred on 1 January 1887.\textsuperscript{37}

Ironically, given that compulsion had so signally failed in 1877 and 1884 to transfer control of revenue to the protectorate, it would be persuasion that ultimately succeeded, but only after the politico-administrative context had changed fundamentally with the

\textsuperscript{32} ProtRep to GovCC, letter of 8 Sept 1875. AOMI, Fonds amiraux, 13337. The other involved fish and is discussed below.

\textsuperscript{33} ProtRep to GovCC, letter of 5 March 1871. AOMI, Fonds amiraux, 10033.

\textsuperscript{34} ProtRep to GovCC, letter of 7 July 1885. AOMI, Fonds amiraux, 10007. Étienne Aymonier had reported the same practice in a letter of 31 May 1880 regarding the fishing net farm. AOMI, Fonds amiraux, 12603.

\textsuperscript{35} Chandler, History of Cambodia, pp. 142–47.

\textsuperscript{36} In 1882 Le Myre de Vilers had warned against trespassing too far on Norodom’s royal prerogatives for fear that, if he fled to the interior, “all his people would be with him, for Cambodia is deeply attached to the monarchical form”. Draft report to MinCols, 15 April 1882. AOMI, Fonds amiraux, 10236.

\textsuperscript{37} De Vernéville provided the date in his report of 1\textsuperscript{st} trimester, 1890. AOMI, Ancien fonds A 20 [32], c. 6.
creation of the Union of French Indochina. Henceforth, the new resident superior of Cambodia became the local representative of the new governor-general of Indochina, not of the lieutenant-governor of Cochinchina. For the first time, an opportunity thus existed for Cambodian interests not to be automatically subordinated to those of Cochinchina, as had so often previously happened. One typical example occurred after Norodom sold the Cambodian opium farm monopoly for three years (1884–86) to the Cochinchina Indirect Customs Service (the Régie) for the (no doubt deliberately) low rate of 66,000 piastres per year. Saigon’s optimistic budgetary forecast projected the new farm would generate 67,064 piastres in its first year, after start-up costs and other expenses. (This year was normally the most expensive and losses were common.) As the governor enthused to the minister in Paris, the receipts would hopefully increase over time, so “the new Régie will become an important source of funds for the colony of Cochinchina”. Instead, the farm made a loss, thanks to the 1885–86 rebellion and to uncontrolled smuggling; but the protectorate budget in Cambodia was a much bigger loser. During a countrywide insurrection, when French troops lacked sanitary barracks and decent hospitals, the protectorate had been required to give top priority to building bonded warehouses for the French officials of the Régie. In mid-1887, when Resident General Piquet pleaded with the Cochinchina governor to return to the former revenue farming system, he estimated it would save his budget 50,000 to 100,000 piastres annually.

If the 1887 constitutional arrangements removed the threat of Cambodia annexation to Cochinchina, they equally created an incentive for its French administrators to defend protectorate interests—its budgetary resources especially—against the incroachments of their powerful neighbour. The first resident superior, Huyn de Vernéville, showed what might be achieved in the new conditions. His vocal defence of protectorate interests in opposition to Cochinchina, which infuriated Le Myre de Vilers, now député for Cochinchina in Paris, had pleased Norodom. Apparently mistaking de Vernéville’s actions for a defence of Cambodian interests, the king struck up a cordial relationship with him. But what neither king nor député realised was that, cleverly and patiently, de Vernéville was, in Alain Forest’s words, “weaving the web within the kingdom that would paralyse Norodom’s resistance” towards real fiscal reform. When success came in 1891 it was as swift as it was total, surprising even the resident superior. In one blow, de Vernéville achieved a French policy goal that had eluded everyone else since it first appeared in the Convention of 1884—the exchange of Norodom’s rights in the fiscal system for a civil list payment of 360,000 piastres—and that despite the strenuous objections of the kings’ own mother. Revenue farming still persisted in Cambodia for

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38 For instance, neither king nor protectorate representative were consulted in 1870, when the governor of Cochinchina negotiated international boundaries and fishing rights in the Tonle Sap Great Lake. AOMI, Fonds amiraux, 12656 for the documentation.
41 My emphasis. GovCC to MinCols, 10 Sept 1883. AOMI, Fonds amiraux, 11670.
42 Piquet added, with a degree of exaggeration no doubt reflecting the level of his exasperation, that if the Régie continued to operate the opium farm “all our resources will be absorbed by building lodgings for the men running the bonded warehouses”, who were still living in “miserable straw huts”. Resident Geneeral to GovCC, 7 July 1887; and GovCC to ResGen, 23 July 1887. AOMI, Fonds amiraux, 12632.
43 They were not always successful, of course. The 1893 customs union with Cochinchina, in particular, operated badly to Cambodian detriment in its early years. See RS to GGIC, reports of April, May, July, and August, 1894. AOMI, Ancien fonds A 20 [41], c. 7. Forest, Cambodge et la colonisation, pp.15-16, quote p. 16.
44 RS to GGIC, report of 2nd trimester, Sept 1892. AOMI, Nouveaux fonds, 64246. It was 60,000 piastres higher than the 1884 figure. Forest, Cambodge et la colonisation, p. 11.
another fifteen years but, with one short-lived exception, from then on it was a French-controlled system.

Let us now consider what Norodom had actually surrendered in 1891, the royal revenue farming system of the 1870s and 1880s.

Norodom’s Revenue Farming System, 1870-1891
When Andrew Spooner visited Cambodia in late 1862, he reported there were two revenue farms, on opium and gambling, which were sold to Chinese farmers for about 150,000 piastres. He also reported outlets for the revenue farms’ products were “established in all villages of any importance”, suggesting that neither farms were new creations. As Spooner travelled exclusively by water, most of the villages boasting opium dens and gambling houses would also have contained Chinese or Sino–Khmer inhabitants, along the Mekong in particular. This implicit connection with established Chinese residents equally suggests that some sort of revenue farming had existed under Ang Duang, and that it was principally, if not entirely, designed to tax the lifestyle preferences of Chinese residents.

Ang Duang might have learned about revenue farming operations during his life in Chakkri Siam; but it is also possible that some basic form of revenue farming had existed in Cambodia itself from as early as the later seventeenth century. The Krâm Srok law code of 1693 had included a tax on gambling, one of the main pastimes of the Chinese (and Vietnamese) community, and stipulated that it had to be collected by a Chinese. As Chinese residents undoubtedly organised most gambling, perhaps it was thought that only a Chinese could successfully tax it; but equally, the official involved might have purchased his appointment as royal gambling tax collector, thus in essence operating as a revenue farmer. We do not know. What is clear from the later-1830s Vietnamese report, “The Customs of Trần Tây”, is that specific items of consumption or popular pastimes among the Chinese and Vietnamese communities attracted special taxes in the early nineteenth century, and very probably well before. “Taxes are levied here on everything—markets, slaughterhouses, wine, prostitution, and gambling, all have to pay tax”, the author noted, before piously adding the Vietnamese had abolished all but the taxes on opium, gambling, and prostitution. Given the ramshackle nature of the administrative system that Chandler described in Cambodia at the time, it seems most likely that these revenues were collected on the king’s behalf by men with good contacts in the communities directly affected by the taxes, and that they might have paid a negotiable fee, or taken a share in the receipts, for doing so. If so, such an arrangement would have been a far cry from the systematic exploitation of Norodom’s later nineteenth-century revenue farming system. Before moving to that, however, let me briefly sketch the main elements of the earlier fiscal system, as a baseline for the changes of the Norodom era.

46 The gambling farm was briefly returned to Norodom’s control in 1894, after the governor-general objected to the protectorate being funded by immoral activity. However, de Vernéville did convince Norodom to regulate it for the first time. [RS to GGIC, letter of 18 Jan 1894] The change stripped 90,000 piastres from the Protectorate budget during a period of deficit. RS to GGIC, letter of 17 March 1894. Both AOMI, Fonds amiraux, 9222.
47 Spooner, “Rapport sur le Cambodge”, p. 2. Forest, Cambodge et la colonisation, p. 215 says Ang Duang only had a revenue farm on opium in Phnom Penh, and that Norodom had extended them throughout the country. This seems unlikely to have occurred during the uncertain years of 1860–62, suggesting to me that the farms Spooner saw had pre-dated Ang Duang’s death.
48 As was the case in Ayutthayan Siam, where tax farming was mentioned in the law code of King Boromakot (1733–58). See Hong, Thailand in the Nineteenth Century, p. 76.
50 TTPTK, p. 150.
First, and most important, the king was immanent possessor of the entire kingdom, even if by custom and usage its surplus was widely disseminated, either as apanages or products, across a comparatively large number of people—royal family members, officials of various sorts, the large royal court, religious specialists, and so on. Even uninhabited woodlands were granted to “masters of the forest”, who arranged to exploit areas in exchange for an annual tribute to the king. Only fisheries were free to the populace, although local officials traditionally levied small variable fees on nets and fish-traps. Beyond this loose, crosscutting network of customary rights, however, all state revenue belonged to the monarch personally, as did the land. Where his Khmer subjects were concerned, the king taxed in kind: he took one-tenth of their January harvest, as assessed on the spot by royal delegates; he received a slice of judicial fines before they were divided between the judges and the winning parties in court cases; his customs’ posts removed his share of all the goods that passed before them, whether circulating internally or for export; and all free men, slaves, and serfs owed him ninety days’ labour.

By at least the eighteenth century, with the resident Chinese community swollen by the exodus of anti-Qing elements from southern China, new sorts of taxes or rents appeared. Collected in money or bullion, some were aimed at particular items of Chinese consumption, like a fee for the slaughtering of pigs, or at Chinese pastimes like gambling. At some stage, kings also exercised their immanent right over the soil to monopolise highly fertile lands on riverbanks and islands, which they rented out annually to the highest bidder for cash payments. Most renters would have been Chinese or Sino-Khmer, since they were the ones most likely to own, or have access to, the silver required for payment in advance. In the early nineteenth century, when Vietnam controlled all Cambodia’s maritime outlets, “The Customs of Trấn Tây” reported the king was still netting thousands of silver bars each year from market cultivators keen to secure these fertile fields, even though the resulting commodities (vegetables, cotton, tobacco, betel nut, and sugar cane) were likely to attract both Cambodian and Vietnamese customs, each officially set at 10 percent, on their way to market. Such trade was quite profitable: when Spooner enquired in 1862 he found an average after-tax profit of 80 percent in Saigon for commodities bought in Phnom Penh and shipped downriver.

Before Norodom, then, Khmer subjects and foreign residents had basically operated within two different fiscal systems, one monetised, the other not, although each ultimately derived from the king’s immanent rights as sole owner of the entire kingdom. Norodom’s revenue farming system assumed this same fundamental principle, but in practice its operations transcended anything that had existed before.

The royal revenue farming system evolved in two main stages: the first ran from the 1860s until the promulgation of the Convention of 1877; then the second, the hey-day of royal revenue farming operations, from 1878 until 1891. The first stage was characterised by the sort of revenue farms, like on opium, alcohol, and customs’ duties, that the king would have known during his years at the Chakkri court. In the second stage, however, the evidence shows Norodom innovating, creating new revenue sources and revenue farms by transforming customary rights to his own benefit, including ones not formerly vested in the throne.

Nothing I have seen in the archives suggests that French officials ever fully grasped what was happening in 1880s Cambodia. Men from Cochinchina happily damned the king as a debauched Asiatic potentate, avid for gain to squander on his luxuries,

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53 This certainly existed in the early nineteenth century. See TTPTK, p. 150.
54 Ibid, p. 152.
56 Norodom would have observed the early expansion of the Chakkri revenue farming system as he was a hostage-guest of the court in Bangkok for several years during the 1850s.
fripperies, and vices. Even Resident General de Champeaux, who in 1888 gamely tried to explain Norodom’s quest for profits as an attempt “to assure the future of his wives and numerous children”, still ultimately attributed his actions to moral failings, to “venality” and “greed”. Only de Vernéville in 1890 came close to understanding what had actually occurred, when he described Norodom’s attitude towards revenue farming as, in effect, that of a rational economic actor relentlessly pursuing his own interests in changing circumstances.

Realising that the system of farms and monopolies allows him to receive—in advance and without apparent difficulty, irrespective of the condition of the country or the harvest yield—taxes which had previously given him some trouble [to collect], seeing competition established and the amount offered for the revenue farms increasing year by year, the monarch has reached the point today of farming everything, from the capititation tax on the Chinese, Indians, and Vietnamese to the land tax under the various forms that it assumes in this country.

Like de Vernéville, it seems to me that rational choices underpinned the development of the royal revenue farming system, but choices that went beyond the king’s recognising a fiscal gold mine when he saw one. At some early stage, Norodom seems to have begun to make one of the fiscal transitions that had distinguished absolutist European kings from their early modern predecessors. Using practices that, in the hands of a contemporaneous colonial state would be described by historians as “rational” or “modernising”, the king began reorganising the plethora of loose or negotiable traditional rights, duties, fees, taxes, etc, that the throne had customarily shared with others at all levels of the fiscal system. In the process he employed new revenue raising mechanisms that were characterised by centralisation of control and very much more effective revenue collection, vested in the hands of people for whom it represented a business investment.

The 1860s farming of royal customs duties was the first such transaction, but unfortunately it largely occurred before extant records begin. In 1871 Moura reported most royal customs duties were already being farmed, although, he added, without any Cambodian government supervision, the farmers were acting “without moderation” and provoking complaints from Vietnamese traders that had the potential to disturb the peace. While individual cases of corruption or abuse of authority no doubt occurred, the existence of such complaints need not necessarily have reflected systematic or even widespread corruption at the time. The royal orders that governed revenue farmers’ activities only authorised them to collect the traditional 10 percent per value royal customs duty, plus one percent for overheads. Yet this action alone would have been enough to overturn normal mid-century practices and generate disputes, according to Spooner’s 1862 observations. After travelling extensively on the Mekong and Tonle Sap Rivers, Spooner described the 10 percent customs levy as lax and negotiable: royal customs posts “never [made] any precise audits [of cargoes] and the tax [was] always paid to the great advantage of the exporter”. Unlike the unpaid royal customs officials whom they replaced, the new revenue sub-farmers were either the employees of the monopolists or had paid in advance to share in his privileges. They

57 Le Myre de Vilers was one example, as his draft report of 15 April 1882 showed. AOMI, Fonds amiraux, 10236.
58 Report on the situation of Cambodia, 30 June 1888. AOMI, Ancien fonds A 20 [27], c. 6.
59 RSC to GGIC report of 1st trimester, April 1890. AOMI, Ancien fonds A 20 [32], c. 6.
60 ProtRep to GovCC, letter of 5 March 1871, AOMI, Fonds amiraux, 10033. Moura may have exaggerated the complaints, as he used them to argue for a special mixed French and Cambodian tribunal to deal with them, as Cambodian law had no jurisdiction over French subjects.
61 ProtRep to GovCC, letter of 7 July 1885. AOMI, Fonds amiraux, 10007.
thus had a personal interest in collecting all that was due, if not more, and were most unlikely to strike deals favouring anyone but themselves. As a result, a newly-strict implementation of age-old royal rights fallen into decay during the calamities of earlier times would have felt like an abusive new impost to people used to a much more flexible system, especially to southern Vietnamese who believed themselves specially protected in Cambodia by their status as French subjects.

In the early 1870s, revenue farming fees accounted for about one-third of royal revenue, with the lion’s share generated by the countrywide network of opium and gambling outlets that alone accounted for 25 percent of Norodom’s revenue (see Table One below). In the mid-1870s, the pace of revenue farming apparently accelerated, as individual businessmen tempted the king to create new monopolies. In 1874, as rumours swirled of new farms on bananas and silk, Aymonier recounted how a royal page from (Siamese) Angkor had tried to bribe him into approving a lucrative new revenue farm on foreign boats entering Cambodia, something that would directly violate the free trade treaty with French Cochinchina. By the mid-1870s, it seemed to Aymonier that “the king [would] set up farms to the extent that he could find revenue farmers”. In 1875 Moura reported another Siamese approach. Having heard that one of the king’s Siamese women enjoyed great influence over him, “some Siamese, or Chinese” from Bangkok tried to use her to convince Norodom to introduce a “complete system of monopolies that would have extended right up to objects of consumption and prime necessity”, just like the one in Siam at the time. In this respect, Moura singled out a proposed revenue farm on fish which he believed “very much more prejudicial to small merchants and the population” than the other one, suggested by a French businessman, on the raising and slaughtering of pigs. Yet despite his strong opposition, and Norodom’s spurious agreement with him, Moura could not stop the two farms from being created and sold.

Finally, an 1877 attack by Norodom’s rebellious half-brother, Sivotha, enabled the French to exploit the king’s security concerns and force him to promulgate new laws that abolished all but the alcohol and opium farms, and required Protectorate approval for any new taxes. This first serious French attempt to stem the rising tide of revenue farming was washed away about eighteen months later, however. The test case came in late 1878, when Norodom openly sold the right to collect the rent on the 225 state-owned houses in Phnom Penh—at the time the main source of lodgings in the capital—for 1,900 piastres a month. The new monopolist, a newly-arrived French businessman called Octave Vandelet, promptly exercised his rights and raised the rent on 205 of the houses by two piastres a month. Moura invoked the 1877 Convention, and angry Chinese tenants demonstrated vocally outside the protectorate concession, but to no avail. Some months later the incoming protectorate representative, Aymonier, wrote to Saigon to support Moura’s firm stance, urging that if they let Norodom act “by circuitous means” to annul the 1877 reforms then “what he does today in regard to houses he might do tomorrow for renters of agricultural land, where the system is similar; then the day after it will be the turn of the customs receipts.” Aymonier might also have added

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63 List of all Cambodian revenue sources, 1873. AOMI, Fonds amiraux, 12634.
64 Confidential report on Cambodia, 24 August 1874. AOMI, Fonds amiraux, 10321.
66 ProtRep to GovCC, letter of 30 August 1875. AOMI, Fonds amiraux, 13336.
67 Moura wrote: “after having tried to deceive me regarding the nature of the contract he had signed about the fish, he told me that he agreed with me, that these monopolies were too unpopular to be maintained and that he would abolish them completely.” Ibid.
68 As Le Myre de Vilers had fumed in his 1882 report, no one could even be housed in Phnom Penh without Norodom’s permission. GovCC to MinCols, draft report of 15 April 1882. AOMI, Fonds amiraux, 10236.
70 ProtRep to GovCC, letter of 16 Jan 1879. AOMI, Fonds amiraux, 12696.
<table>
<thead>
<tr>
<th>Year</th>
<th>Type of farm</th>
<th>Amount (in s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1873</td>
<td>Raw opium in balls</td>
<td>310,000fr (approx. 51,660 p)*</td>
</tr>
<tr>
<td></td>
<td>Cooked opium and gambling (not lotteries)</td>
<td>413,600fr (approx. 68,930 p)*</td>
</tr>
<tr>
<td></td>
<td>Rice wine and sugar (Phnom Penh)</td>
<td>90,000fr (approx. 15,000 p)*</td>
</tr>
<tr>
<td></td>
<td>Rice wine, Kampot</td>
<td>20,000fr (approx. 3,330 p)*</td>
</tr>
<tr>
<td></td>
<td>Rice wine, other provinces</td>
<td>25,000fr (approx. 4,160 p)*</td>
</tr>
<tr>
<td></td>
<td>Phnom Penh lotteries</td>
<td>76,900fr (approx. 12,815 p)*</td>
</tr>
<tr>
<td></td>
<td>Provincial lotteries</td>
<td>27,000fr (approx. 4,550 p)*</td>
</tr>
<tr>
<td></td>
<td>Sub-total</td>
<td>(approx. 160,445p)</td>
</tr>
<tr>
<td></td>
<td>Plus revenue from customs posts, total</td>
<td>1,612,000fr (or 16,120 silver bars or 268,666 p)</td>
</tr>
<tr>
<td>1874</td>
<td>No information</td>
<td></td>
</tr>
<tr>
<td>1875</td>
<td>Slaughtering of pigs, Phnom Penh</td>
<td>200 silver bars (or 3,200 p)§</td>
</tr>
<tr>
<td>1876</td>
<td>No information</td>
<td></td>
</tr>
<tr>
<td>1877</td>
<td>Rental of State-owned houses, Phnom Penh</td>
<td>19,200 p</td>
</tr>
<tr>
<td>1878</td>
<td>Rental of State-owned houses, Phnom Penh</td>
<td>22,800 p</td>
</tr>
<tr>
<td>1880</td>
<td>Fisheries leases and tax on equipment</td>
<td>2,800 bars (about 32,000 p)</td>
</tr>
<tr>
<td>1881</td>
<td>Opium and alcohol farm, all Cambodia</td>
<td>11,000 bars (about 165,000 p)*</td>
</tr>
<tr>
<td></td>
<td>Gambling and pig slaughtering</td>
<td>3,400 bars (about 51,000 p)</td>
</tr>
<tr>
<td></td>
<td>Fisheries</td>
<td>3,000 bars (about 45,000 p)</td>
</tr>
<tr>
<td></td>
<td>Pawnshops, Phnom Penh</td>
<td>70 bars (about 1,050 p)</td>
</tr>
<tr>
<td></td>
<td>Rental of State-owned houses</td>
<td>1,950 bars (about 29,250 p)</td>
</tr>
<tr>
<td></td>
<td>Capitation tax on Chinese &amp; Vietnamese</td>
<td>3,600 bars (about 54,000 p)</td>
</tr>
<tr>
<td></td>
<td>Rental of lands on Mekong banks</td>
<td>1,800 bars (about 27,000 p)</td>
</tr>
<tr>
<td></td>
<td>Rental of islands</td>
<td>2,400 bars (about 36,000 p)</td>
</tr>
<tr>
<td></td>
<td>Sub-total</td>
<td>27,220 bars (about 408,300 p)</td>
</tr>
<tr>
<td></td>
<td>Plus revenue from customs, total</td>
<td>42,220 bars (or 633,300 p or 3,166,500 francs)</td>
</tr>
<tr>
<td>1882</td>
<td>Salted fish customs duties</td>
<td>2,400 bars (about 36,000 p)</td>
</tr>
<tr>
<td></td>
<td>Sale of fish in Phnom Penh market</td>
<td>1,300 p</td>
</tr>
<tr>
<td></td>
<td>Rights to all State fisheries</td>
<td>3,300 bars (about 49,500 p)</td>
</tr>
<tr>
<td>1883</td>
<td>Salted fish customs duties</td>
<td>3,400 bars (or 51,000 p)</td>
</tr>
<tr>
<td>1884</td>
<td>Cochinchina regie as opium farmer*</td>
<td>11,000 bars (fixed at 66,000p)*</td>
</tr>
<tr>
<td></td>
<td>Fisheries, ponds and rivers</td>
<td>3,200 bars (or 48,000 p)*</td>
</tr>
<tr>
<td></td>
<td>thirty-six animals' lottery</td>
<td>3,050 bars (fixed at 45,750 p)*</td>
</tr>
<tr>
<td></td>
<td>Gambling and Phnom Penh pork abattoirs</td>
<td>3,750 bars (fixed at 58,125 p)*</td>
</tr>
<tr>
<td>1885</td>
<td>Cochinchina regie as opium farmer*</td>
<td>11,000 bars (fixed at 66,000p)*</td>
</tr>
<tr>
<td></td>
<td>State fisheries in various locations</td>
<td>4,000 bars (or 62,000 p)*</td>
</tr>
<tr>
<td></td>
<td>Gambling and Phnom Penh pork abattoirs</td>
<td>3,750 bars (fixed at 58,125 p)*</td>
</tr>
<tr>
<td>1886</td>
<td>Cochinchina regie as opium farmer*</td>
<td>11,000 bars (fixed at 66,000p)*</td>
</tr>
<tr>
<td></td>
<td>Gambling and Phnom Penh pork abattoirs</td>
<td>3,750 bars (fixed at 58,125 p)*</td>
</tr>
<tr>
<td>1887</td>
<td>Rice wine and alcohol</td>
<td>(92,000 p)</td>
</tr>
<tr>
<td></td>
<td>Combined gambling, pigs, and Phnom Penh pawnshops</td>
<td>5100 bars &amp; 170 taels of gold; or 82,150 p</td>
</tr>
<tr>
<td>1888</td>
<td>Rice wine and alcohol</td>
<td>(92,000 p)</td>
</tr>
<tr>
<td></td>
<td>Gambling, pigs, and pawnshops</td>
<td>(82,150 p)</td>
</tr>
<tr>
<td>1889</td>
<td>Tax on first rice</td>
<td>650 silver bars (or 9,750 p)±</td>
</tr>
<tr>
<td></td>
<td>Rice wine and alcohol</td>
<td>(92,000 p)</td>
</tr>
<tr>
<td></td>
<td>Gambling, pigs, and pawnshops</td>
<td>(82,150 p)</td>
</tr>
<tr>
<td>1890</td>
<td>Opium</td>
<td>(216,000 p)</td>
</tr>
<tr>
<td></td>
<td>Rice wine and alcohol</td>
<td>(143,000 p)</td>
</tr>
<tr>
<td></td>
<td>All gambling and pork abattoirs</td>
<td>(87,200 p)</td>
</tr>
<tr>
<td></td>
<td>Phnom Penh pawnshops</td>
<td>(1,794 p)</td>
</tr>
<tr>
<td></td>
<td>Paddy and sugar taxes</td>
<td>3000 bars (or 46,500 p)</td>
</tr>
<tr>
<td>1891</td>
<td>All state fisheries</td>
<td>(90,000 p)</td>
</tr>
<tr>
<td></td>
<td>All gambling and pork abattoirs</td>
<td>(87,200 p)</td>
</tr>
<tr>
<td></td>
<td>Phnom Penh pawnshops</td>
<td>(1,794 p)</td>
</tr>
<tr>
<td></td>
<td>Capitation taxes on foreign Asians</td>
<td>(60,000 p)</td>
</tr>
<tr>
<td></td>
<td>Main rice tax</td>
<td>(25,000 p)</td>
</tr>
</tbody>
</table>
Notes
¹ The table excludes the Second King’s five provinces and the Queen Mother’s apanage and only contains farms whose rents have direct archival referents. However, apart from the thirty-six animals’ lottery, any item listed between 1880 and 1891 undoubtedly existed for the whole period, and possibly longer.
² The contract was immediately annulled by the Cochinchina Governor on 1 Jan 1884. The farm reappeared in 1887 but was banned again by 1889.
³ The Cochinchina Indirect Contributions Service held the Cambodian opium farm for these three years.

Exchange rates used
* 1873, an estimated rate of 1 piastre = 6 francs and 1 silver bar = 100 francs
§ 1875, 1 silver bar = 16 piastres, or about 100 francs
# 1881, 1 silver bar = 75 francs; 1 silver bar = 15 piastres
ª according to dossier 11670, in this contract 11,000 bars only yielded 66,000 piastres (giving a low rate of 1 bar = 11 piastres)
* 1884, the exchange rate for this contract was agreed at 1 bar = 15.5 piastres
± 1 silver bar = 15 piastres, 1889

that letting such a dangerous precedent stand must seriously undermine the French representative’s ability to restrain royal revenue raising activities. His superior in Cochinchina, however, had no effective advice on how to proceed with the king.⁷¹

This dispute initiated the second phase of the royal revenue farming system. Norodom now moved systematically, though often still secretly in the early years,⁷² towards farming out every impost, tax, fee, or source of revenue available to him, apart from the head tax on his Khmer subjects. Despite occasionally losing control of certain farms, or having a lottery banned by the French, the king was basically able to farm whatever taxes he wished at this time. The result was, as Resident Superior de Vernéville acknowledged in 1890, that “all taxes, whether direct or indirect, are farmed”, with the sole exception noted above. Indeed, his immediate predecessor, Resident General de Champeaux, either out of sympathy for what he imagined to be Norodom’s financial plight or thanks to royal bribery,⁷³ had actually ensured this result by returning to the king a minor tax on early rice that Norodom had sold to the protectorate in 1887 for 400 silver bars (and which he instantly rented out again for 650 bars in 1889).⁷⁴

More significantly, Norodom also began experimenting with the creation of new, farmable revenue sources. The earliest example was probably the two-pronged changes to the fisheries tax system that occurred between 1878 and 1879. At some point, the king asserted real rather than immanent royal ownership over all ponds and rivers (excluding the Tonle Sap Great Lake, which was governed by a convention with Siam), and began to lease tracts of them annually to farmers and sub-farmers. In the latter case, numbers of them were increasingly ethnic Vietnamese. Although the throne

⁷¹ For instance, when Fourès reported several clashes in 1881 between Vietnamese sub-farmers and local people over the exploitation of formerly traditional fisheries that were now leased as monopolies, Le Myre de Viliers could only suggest that the point out to the king “that he is reverting too much to his former custom”, hardly something likely to restrain Norodom. Handwritten note from GovCC to ProtRep, 21 June 1881. AOMI, Fonds amiraux, 12694.
⁷² For instance, in 1880 Aymonier reported that he had learned indirectly of new provincial revenue farms being established, and that people complained to him that revenue farms were being set up in secret. See documents dated 31 May, 14 June, 21 June, and 4 August 1880., AOMI, Fonds amiraux, 12603.
⁷³ An anonymous petition from Phnom Penh residents in 1888 twice accused de Champeaux of accepting bribes, in particular to allow the short-lived return of the thirty-six animals’ lottery; and there were real irregularities surrounding the case, as GGIC Richaud discovered. For the petition, see AOMI, Ancien fonds A 00 [29], c. 2. For the complaint, see GGIC to MinCols, minute of 20 April 1889. AOMI, Fonds amiraux, 9222.
⁷⁴ RS to GGIC, report of 1st trimester, 1890. AOMI, Ancien fonds, A 20 [32], c. 6.
had long leased out certain specific fisheries, as did other apanage holders, such a generalised claim to all village waterways was “a very recent” addition to the fiscal system. It was also a very unpopular one, as Aymonier noted when reporting in 1880 that the area under lease was increasingly encroaching on local waterways. In 1881, armed clashes erupted, with Khmers in certain places forcibly stopping Vietnamese sub-farmers from monopolising areas that had always been village entitlements. Significantly, local Cambodian officials often looked the other way at this time. Many of them were also smarting from the second move in Norodom’s reorganisation of fishing revenues. In 1879, the king had stripped their ancient right to tax fishing equipment and sold it to revenue farmers. Then, in 1880, “encouraged by French silence”, Norodom devised a brand new revenue farm by combining the old tax on fishing nets—now extended to all equipment—with the new monopoly on fisheries leases. He received “more than 2000 bars” for its first sale. Minor local officials, deprived of their ancient rights, continued to exercise them anyway and took “compensation from the waterways reserved for the people”, sending waves of disaffection rippling deeply into Khmer society.

A second farm that appeared in the early 1880s was also “a personal invention of Norodom”. He created it by stripping provincial officials of their ancient share in local fines and inheritances and vesting them in the throne, after which he promptly reorganised them into a saleable monopoly. Previously, leading officials in every province had maintained underlings who collected certain fees or benefits on their behalf (and that of the king) from a variety of sources, like malefactors (prisoners going to goal, convicted people paying fines, or monks who had committed crimes), farmers whose buffaloes were confiscated for wandering into the wrong fields, people inheriting legacies, etc. These arrangements had long been an accepted part of life; but in reporting the change Fourès now feared revenue farmers’ agents would encourage disputes, or at the very least push them increasingly into the judicial system, for their own profit. Something like this does seem to have happened, in part no doubt because Norodom awarded this new farm to one of his favourites who probably felt emboldened by royal protection to exploit it thoroughly. Certainly, when de Vernéville reported the end of this particular farm in January 1892, he noted that its abolition had caused “real enthusiasm among the population”.

If both these new farms centralised in royal hands customary rights previously more widely distributed in society, another transformation of traditional usages also seems to have occurred in the 1880s. It concerned the nature of customary gift giving, at least where revenue farm contracts were concerned. In the 1870s, for instance, Chinese opium farmers had favoured princes and high mandarins with special arrangements, while Norodom himself received six large balls of opium each month for his own use. When a French business won the opium farm contract in 1881, Vandelet, one of its

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75 For the full list of the leased fisheries in the 2nd king’s five provinces, see ProR to GovCC, letter of 18 July 1884, AOMI, Fonds amiraux, 12658. Moura’s list of royal revenues from 1873 also shows a small number of fisheries leases. See “General Revenues of Cambodia”, 1873. AOMI, Fonds amiraux, 12634.
76 Aymonier, Le Cambodge, I, p. 77.
77 ProR to GovCC, letter of 18 June 1881. AOMI, Fonds amiraux, 12694.
78 For several documents noting how this new tax clashed with former traditional usages, see AOMI, Fonds amiraux, dossier 12603.
79 All quotes, Aymonier, Report on Cambodia, 18 Nov 1880. AOMI, Fonds amiraux, 10289.
80 ProR to GGIC, report of 3rd trimester, 1882. AOMI, Nouveaux fonds 64246.
81 ProR to GGIC, letter of 14 Aug 1882. AOMI, Fonds amiraux, 13447.
82 RSC to GGIC, report of 3rd trimester, 1882. AOMI, Nouveaux fonds 64246.
83 See the documents numbered 432, 433 and 444, from July 1881, in AOMI, Fonds amiraux 12696, which concern the opium farm run by the French company headed by Vandelet and Dussitour.
84 ProR to GGIC, letter of 18 Oct 1873, outlined the opium farm annual payments, including thirty-six balls of opium to the king, worth 7,992 francs (or less than 2 percent of the overall cost of 677,976 francs). AOMI, Fonds amiraux 13305.
principals, objected to the practice as an uncontrollable source of smuggling and offended Norodom by offering to pay the equivalent amount in silver. Vandelet’s pragmatism was unusual among Europeans of the time who usually saw such exchanges as bribes or exactions, ignoring the fact that in early modern bureaucracies, especially ones like Cambodia where officials rarely received regular salaries, such gifts were valued perquisites of office and markers of status and respect.

While information is scanty, it appears likely that, by the 1880s, the ever-rising value of the revenue farms at auction led Norodom to demand increasingly valuable “customary gifts” to guarantee the granting of a monopoly contract. Other members of the court also benefited: in 1883, when Foc Yao, a Chinese public works entrepreneur in Phnom Penh bought the rights to the Chinese lottery of thirty-six animals the king received 1000 silver bars in advance as bond money, while “ministers, the king’s wives, etc” were also given 375 bars (worth over 5500 piastres) as “customary gifts” to smooth the process. Perhaps such amounts might still pass muster as “customary gifts”, albeit at the top of the scale; but, if the experience of the Cantonese Lư Chap was at all typical, by then late 1880s the process had escalated into regularised extortion.

Lư Chap had held the combined monopoly of gambling (baquan), pig butchering, and the Phnom Penh pawnshop for several years in the early and later 1880s. In 1890 this farm officially yielded Norodom 89,000 piastres annually. However, the complete (and secret) contract between Chap and the king revealed a very different picture, one in which “customary gifts” had been transformed into stipulated extra payments. They included a specified amount on the king’s birthday, itemised articles of stationary (varying sorts of paper and ink), a transaction fee of one Vietnamese quan for every 45 piastres paid by the farm into the treasury, and an annual “gift” of 470 taels of gold to be handed directly to the king. The gold alone was worth 15,650 piastres. According to Chap, these secret payments made the annual cost of operating the farm over 47,000 piastres higher than it had been in 1884–87.

By the late 1880s, then, Norodom had single-mindedly pursued every avenue of revenue-raising available to him, in a process that had subsumed certain ancient customary rights and privileges and centralised them in the king’s hands. Yet none of the comparatively huge amounts regularly generated went to reform the state administration. Although he had reluctantly agreed to pay salaries to governors and judges in the 1870s, Norodom could only rarely be pressured into doing so, while crucial posts like provincial governorships were regularly sold to the highest bidder, sometimes only months after they had been awarded to another. So if the king did not use his wealth to reform the state, what did he do with it? The short answer seems to be that he expended it as any traditional Cambodian king would have wished, to ensure he lived in a style befitting his rank, something denied to all his predecessors for over a century. A disgusted Le Myre de Vilers unwittingly confirmed this in 1882 when he wrote that:

> the expenses of the court are growing each year; through vanity, the King allows himself to get caught up in combining all the refinements of European comfort with Asiatic luxury: Tagal music and Cambodian music; carriages of all sorts and 250 elephants led and guarded by numerous slaves; a flotilla of steam launches and innumerable

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85 Ibid, letter of 18 June, 1881.
86 Undated letter from ResGen Begin to GovCC, 1885. AOMI, Fonds amiraux, 10278.
87 The document specified that 300 taels of gold were worth 10,000 piastres. Letter from RS to GGIC, 3 October 1891. AOMI, Fonds amiraux, 9425.
88 Ibid for a French translation of the Cambodian contract, dated 1 Oct 1890.
89 Moura reported in 1879 that the king had just paid many of his officials, many of whom had received nothing for five years [ProtRep to GovCC, letter of 12 May 1879 AOMI, Fonds amiraux, 15391]; but in 1882, Le Myre de Vilers found that no officials or judges were receiving salaries. GovCC to MinCols, draft report, 15 Ap 1882, AOMI Fonds amiraux, 10236.
90 ResGen to GGIC, report of 2nd trimester, 30 June 1888 AOMI, Ancien fonds A 20 [27], c. 6.
boats of all types, from the grand luxury boat to the canoe with 40 rowers to the ghe ヴォン; Tagal police and Cambodian police, infantry, cavalry, artillery, body guards, pages, etc. in the European style; French food and wine, whose cost is added to the upkeep of his personnel: European, Chinese, Annamite, Tagal, Cambodian, Penong, etc. servants; the immoderate acquisition of diamonds and jewels; and finally, to crown it all, a harem composed of 400 women, whose number increases each year by the corruption of minors carried out in Siam through the intermediary of [the king’s servant] the Indian Ibrahim, English subject.

If, as de Champeaux noted in 1888, Norodom had a “very high opinion of the nobility of his race” and felt “a very great pride in his origins”, an even deeper motivation for this behaviour might have lain buried in the ambivalent legacy of an impoverished childhood and later young adulthood in Chakkri Siam. While Norodom remained deeply attached to Siamese people and culture, the Chakkri court took a different view of Cambodians, happily describing them to the French in 1864 as a “half barbarous” people who were “very much less civilised” than the Siamese. Perhaps some of Norodom’s extravagance, in particular the 1892 construction of his own Emerald Buddha Pagoda, each of whose 5000 silver floor tiles weighed one kilo, might ultimately have been directed at Bangkok, as proof that the Cambodian monarch was at long last as splendid as his erstwhile Thai overlord.

But whatever the king’s motivations, the royal revenue farming system was an increasing burden on the local society by the late 1880s. As drought struck the countryside in 1890, sub-farmers collecting the royal rice tax found it harder to extract surplus rice, in part because the combination of falling prices, rising export on-costs, and growing tax demands over the previous two years had started to drive some Khmer rice growers into subsistence production.

Exasperation erupted into violence against sub-farmers who had been “harassing the people by exaggerating the amounts of rice, refusing to measure them, and taxing them arbitrarily”. Two were killed and others wounded or driven off. A few months later, Norodom offered his revenue farming rights to the new united protectorate and royal treasury that Resident Superior de Vernéville had persuaded him to approve from 1892.

We will never know what finally caused Norodom to relinquish control of the fiscal system. Perhaps the threat of popular uprisings, with Sivotha still lurking along the border, weighed on his mind, along with the wearying realisation that a single local budget would bring unrelenting French pressure for economies and accountability. But as an intelligent economic actor Norodom might have ultimately been convinced by de Vernéville’s most telling argument: when the Frenchman politely made it clear that he would not allow Norodom to continue ignoring the revenue farmers’ excesses, he also remarked that such controls would naturally encourage lower bids at future auctions, and diminished royal revenues. In these circumstances, the offer of a civil list payment 20 percent higher than that made in 1884 might have been too attractive to pass up.

Whatever might have decided Norodom, however, one thing is clear—the pernicious extent of the premium levied on the fiscal system by revenue farmers in the late 1880s. The only available figures in this respect are for the main rice tax farm. In 1890 Norodom had secretly agreed, a year in advance, to sell this monopoly for 1891–91.
93 for 45,000 piastres. This sum afforded him a tidy 20,000 piastres profit on the existing revenue farmer’s annual payment of 25,000 piastres. Before the contract could start, however, the protectorate took over the fiscal system and it was annulled. In 1892, when this same tax was collected by salaried officials for the first time, and at a much reduced rate (down from $1/10$ to $1/15$), the receipts totalled 120,000 piastres. In other words, despite drought and popular resistance, in 1891 the Chinese revenue farmers had extracted a minimum of four to five times the official repayments on the rice revenue farm, apart from whatever else the main farmers might have initially realised from selling shares to their sub-farmers. If Norodom was making a fortune from the royal revenue farming system, so too were some of his Chinese revenue farmers.

So let us turn now to this last component of the royal revenue farming system, the Chinese revenue farmers and their farms.

**Chinese Revenue Farms and Farmers, c.1870–91**

Unlike Vietnamese, Chinese people had always been welcome in Cambodia, as the author of the “Customs of Trân Tây” had frankly recorded. They freely intermarried with Khmer women and many learned the language, including Chinese merchants who lived downriver in the six provinces of southern Vietnam. Chinese men from Vietnamese provinces had even joined forces with Chinese living in Cambodia in the great insurrection that had helped drive the Vietnamese from “Trân Tây”. But forty years later, in January 1886, the leading Chinese of Phnom Penh were compelled to petition the protectorate to lower Chinese capitation taxes that year because their compatriots in the interior had been “the victims of several massacres by the rebels”, who had forced them to “stop their commerce, with their houses being pillaged and burned”. Many reportedly languished in Phnom Penh without work. Their situation was bad enough for the protectorate to grant a 30 percent tax reduction in response. This inter-ethnic violence would not have surprised Jean Moura. In 1883, he had roundly condemned certain Chinese for exploiting the country in the “most ferocious and systematic” way, through the control of customs and other revenue farms which they administered “to the detriment of the poor people who, pushed to the extreme, more than once have laid hands on these public establishments after Chinese had taken them as revenue farms and made bandit dens out of them”. If Chinese had become the collectively targets of Khmer anger by the mid-1880s, it was because, by then, they had also become the ugly public face of Norodom’s revenue farming system.

In large part this outcome was unavoidable. Just as in the rest of Southeast Asia, Chinese participation was essential to revenue farming operations at every level. It was not simply that large Chinese businessmen provided much of the capital to bid for the initial monopoly right to collect revenue on the state’s behalf; other Chinese filled many of the indispensable roles further down the line without which the system would have faltered, if not failed. The original rights were usually only contracted en bloc to one or two individuals, or a small consortium, who then almost always divided them to sell as shares to sub-farmers. These men might then either organise the actual activities at a local level via their own agents, or further sub-divide their shares to sell to their own sub-farmers who would employ their own people to operate the exploitation at the local level. It was these men, again mostly Chinese, who ran or policed the distilleries, opium dens, or gaming houses, collected the customs duties, sold the lottery tickets, assessed the harvest dues or fishing taxes, harassed fellow Chinese for capitation taxes, and so

97 RSC to GGIC, report of 3rd trimester, 1892. AOMI, Nouveaux fonds, 64246.
98 TTPTK, pp. 150, 151.
99 From a French translation of their letter of 7 January 1886. AOMI, Fonds amiraux, 12227.
100 Telegram of 23 July, 1885. AOMI, Fonds amiraux, 12277.
forth. They were the ones whose activities spawned the innumerable complaints against unjust or unfair treatment that accompanied the expansion of the revenue farming system. By the 1880s, the court contacts of larger revenue farmers often ensured their agents on the ground could act with a good deal of immunity. In 1882, for instance, when a secret farm on the customs duties for dried fish was awarded to Ibrahim, one of Norodom’s palace servants and personal cronies, and to his Chinese partner, Ly Tek, Tek was appointed a customs supervisor to legitimate the arrangement. Almost immediately their agents, in this case both Chinese and Khmer, had began to dispute fishing catches at customs’ posts near the Great Lake, winning the argument by the simple expedient of refusing to allow anyone to pass until they had agreed to what the agents wanted to levy. Not surprisingly, given the influence of the principals, “almost all” such disputes were being resolved “in favour of the customs”.¹⁰²

French officials always saw such behaviour as simple exactions, and undoubtedly many agents or sub-farmers did demand extra when they thought they could get away with it. But more was going on here than the “ferocious and systematic” public banditry Moura deplored. For the first thirty years of Norodom’s rule, few financial institutions existed in Cambodia apart from private usury or advances on harvests from Chinese merchants in Phnom Penh, acting on their own account or as agents for firms in Saigon, Cholon or even as far away as Singapore.¹⁰³ The expansion of revenue farming under Norodom, however, made available a new and growing source of finance. Early profits not only funded the acquisition of other revenue farms, but the very existence of this new source of liquidity may have fuelled the mid-1870s pressure on Norodom to create more monopolies for auction. At the time, revenue farm shares were the only legally protected investments in Cambodia, as property rights in land did not exist before the 1884 Convention; and these considerations surely influenced the investment decisions of wealthy Phnom Penh Chinese, from the 1860s to the mid-1880s at least. Once in operation, however, this intricate web of financial dealings was peculiarly vulnerable, and stood or fell on the provision of continuous cash flow. Monopolists and sub-farmers alike were contractually obliged to make stipulated monthly payments, and contracts could be legally cancelled if payments fell behind by more than a month or two.¹⁰⁴ Insurance against loss or misfortune was thus essential, and in this respect the provision of cash deposits in advance played a critical role. In 1882, Octave Vandelet, one of three French principals in the opium and alcohol farm of 1882–84,¹⁰⁵ tried to explain how revenue farming operations worked to Fourès, the acting protectorate representative. Fourès had requested that Vandelet deposit with the protectorate the 40,000 piastres in bond money advanced from his regional sub-farmers for alcohol, as sureties against future repayments. Vandelet refused, as the money had already been committed commercially elsewhere. This situation was hardly unusual, he explained; his predecessor in the farm, A Foune, and all the other Chinese, acted in exactly the same way, as did the regional sub-farmers of rice wine to whom his company had sold shares in the monopoly. They would have already recouped their initial outlays to him from advances made by their provincial sub-farmers, and would those sub-farmers, right down to the lowest level of shareholder.¹⁰⁶

¹⁰³ A German businessman, Molt, was the Phnom Penh agent for the Hong Kong and Shanghai Bank in the 1880s, but there is no indication what that entailed commercially. Vandelet’s company also established a sort of banking operation at one stage, although virtually no details of it exist.
¹⁰⁴ In such cases, the standard Cochinchinese contract, which Norodom refused to use, allowed only a fortnight’s delay before the contract could be cancelled and the revenue farm re-auctioned.
¹⁰⁵ For a discussion of this farm, see Decours-Gatin, *Quand l’opium finançait*, pp. 72–77.
¹⁰⁶ ProtRep to GovCC, letter of 9 Jan 1882, which quotes Vandelet at length. AOMI Fonds amiraux, 12696.
If advances provided the credit mechanism without which the revenue farms themselves could not exist, these advances needed to be quickly recouped and profitably reinvested, to help protect the essential cash flow without which the whole structure would collapse. At every level, therefore, investors pressured those below to make payments on time and in full, especially when the initial cost of the monopolies soared exorbitantly in the later 1880s. Apart from the opium farm, which never solved its smuggling problem, when revenue farms failed it was usually because a bad harvest, rebellion, or some other calamity had interrupted cash flow at source. While successful revenue farmers sought to mitigate this problem by spreading their investments across other ventures, the strategy could also bring its own problems if the other exploitations failed. In 1877–78, something like this seems to have happened to the eight-man opium farming syndicate of Cambodia, headed at the time by the principal opium farmers of Cochinchina, A Pan, “Tan Ken Ho” [Tan Keng Ho],\(^{107}\) and Gan Wee Tin,\(^{108}\) the latter referred to in almost all French archival documents under his company trading name of Ban Hap. To understand the probable cause of events of 1877–78 in Cambodia, we need to know something about one of the major investors, the Ban Hap Company, in earlier years.

Gan Wee Tin, Tan Keng Ho, and Tan’s brothers were Singapore Straits Chinese of Fujianese (Hokkien) origin with long business associations with Vietnam. Ban Hap and Company had been opium farmers in southern Vietnam during the 1850s, according to an 1867 letter the company sent to the Cochinchina Director of the Interior. It described them as the “former opium farmers in the eastern provinces [that is, before the French conquest of 1858–62] and opium farmers in the three western provinces [of Cochinchina until 1867] when they belonged to the Annamite Government”.\(^{109}\) Although successfully tendering for the new combined opium monopoly of Cochinchina in 1869, a few years later an economic downturn and consequent fall in opium consumption, both exacerbated by the company’s own lax business practices, saw it lose all access to credit and plunge towards bankruptcy. Several local and Singaporean Chinese interests owned substantial shares in the Ban Hap opium farm. Easy access to its early profits had seen many of them, along with the opium farm managers themselves, “speculate with the revenues in ready cash”, in this case using the farm’s profits, as well as advances, as a source of commercial credit. As the well connected Andrew Spooner informed the admiral-governor’s appalled Privy Council in March 1874:\(^{110}\)

> Until this very day, funds lodged in the opium farm have been used by the managers to defraud the Company and to allow them to trade in rice, wood, and contraband opium at the expense of their associates. The capital invested has been used for other purposes and can no longer be found [as] the accounts have never been kept properly.

By 1874, however, the company’s capital investments, and the large number of Chinese and French businesses exposed to or dependant on them, made its imminent collapse political dynamite for the colonial administration. As a result, an unhappy Cochinchina government felt compelled to draw up more than one rescue package for...
Ban Hap and his partners in the mid-1870s, if only to enable the shaky company to remain sufficiently creditworthy in Hong Kong and Singapore to trade its way out of trouble locally. In November 1876, a new consortium including some of the leading Ban Hap associates, took up the Cambodian opium farm contract. But within a year, the syndicate embarked on a calculated process of swindling Norodom out of the revenue farm repayments, most probably as a deliberate attempt to shore up more important investments elsewhere.

The story began in November 1877, when the opium and alcohol farm requested reimbursement of 2000 silver bars from the royal treasury, to compensate for purported losses in eastern Cambodia after a brief incursion by Sivotha earlier that year. The claim was clearly fraudulent: Moura had toured the affected areas at the time and seen “the opium outlets and others farms” operating normally, as he later reported. Nevertheless, shortly after the company ceased its monthly payments. By mid-January 1878, when Moura first became involved, its arrears were 1245 silver bars and climbing. His enquiries revealed that the consortium had ordered the farm manager, “more and more stridently, to resist all [treasury] demands” for payment, even though the money was on hand. Then a French employee reported the owners were systematically stripping the farm’s assets, including the cash that was being sent “to Saigon on all the scheduled boats”. The company’s plan was to “survive, without great cost”, any seizure of the farm arising from its policy of pushing the Cambodian government “to the extreme”, he revealed. When Norodom finally sought Moura’s help against the principal farmers, who were all residents of Cochinchina, he had received no payments for three months from the farm that supplied one-third of his revenues. Although the Cochinchina governor was officially requested to bring the fraudsters to justice there, it proved impossible, thanks to Norodom’s own standard contractual clause that required revenue farm disputes be settled by Cambodian courts. Unfortunately for the king’s case, the notorious venality of the unpaid Cambodian judiciary worked in favour of the delinquent consortium, which had bought up the judges in advance from the profits accrued while running the monopoly solely for its own benefit.

Rumours had been circulating at the time that the French intended to take over the Cambodian opium farm, so perhaps the principal consortium investors believed they had no future in Cambodia and acted accordingly; but it seems more likely that financial difficulties elsewhere lured them down this dangerous path. Whatever the case, they forfeited any chance of future business dealings with Norodom. Although a former Chinese opium monopolist, A Foune, bought up the unexpired contract, in 1881 Norodom decided to sell the opium and rice wine farm to a private French company (Vandelet and Dussitour), despite local Chinese opposition. It is hard to imagine that this late 1870s experience did not play some part in his decision.

Although extant archival records are far from complete—and in any case only contain part of the story—it does seem that the opium farm fraud of 1877–78 was a genuine aberration in what was usually a far more symbiotic relationship between Norodom and his Chinese revenue farmers, among whom the most successful had their principal residences in Phnom Penh. We conclude with two of the most profitable of these businesses in the 1880s, both operated by Cantonese. One was run by a man known variously in the archives as “A Chap”, “Luy Chap”, “Lư Chap”, and, to Norodom, as “Thauke Chap”. The other was the well-known and long-established

111 Denis, Bordeaux et la Cochinchine, pp. 200–05.
112 Letter of 19 Nov 1877. AOMI, Fonds amiraux, 13380.
113 All details from Ibid, ProtRep to GovCC, letter of 17 January 1878. AOMI, Fonds amiraux, 10121.
114 The Phnom Penh Chinese even threatened to move en masse to Battambang if Norodom sold the opium farm to the French firm. The king used the threat to ask Vandelet to withdraw, but he refused. Telegram of 28 July for the threat, and of 30 July for Norodom’s request. Both AOMI, Fonds amiraux, 12696.
115 “Thauke” was the French colonial spelling for “towkay”.

Cooke, Norodom’s Revenue Farming System 50
Cochinchinese firm of Wang Tai, founded by Cheung Ah Lum (Zhang Peilin) who, like Gan Wee Tin, was known to the French by his business chop as “Wangtai”. In both cases, success rested on their being locally established, with Luu Chap and a son of Cheung Ah Lum both setting up residences in Phnom Penh from at least the early 1880s. Although the evidence is sparse, Chap may even have originally come to Cambodia with the Wang Tai firm. The company’s first appearance in the archives was in 1879, when Cheung Ah Lum approached Norodom for permission to set up a pawnshop in Phnom Penh, using the same rules and rates as in Saigon and Cholon. Norodom and Étienne Aymonier both agreed, although at the time the protectorate representative only knew of Wangtai by reputation, as a Saigon businessman and head of its Cantonese *congrégation* (the French name for the obligatory organisation of Chinese into dialect groups that had originated under the Nguyễn). Luu Chap’s name first appeared in the archival records in 1882, where he was described as “the public cashier and accountant at the pawnshop”, suggesting Chap was either an employee of, or shareholder in, the Wangtai exploitation.

By the early 1880s, the Cantonese born Zhang Peilin had lived in Cochinchina for about twenty years. In 1860, his Macau-based company had built a number of junks for the new French colonial administration. After delivering them in person in 1862, Zhang had decided to remain. He moved early into construction, setting up the first brick kilns and erecting a number of western-style buildings that were rented to the administration and to the Chamber of Commerce, of which he was an early member. In 1879, when his company opened the Phnom Penh pawnshop, Zhang had been appointed to the China Merchants’ Steam Navigation Company that exported rice to China. By the 1880s, he was also a major Saigon landlord and proprietor of an unsanitary complex (*la cité Wang-tai*) that jumbled poor Chinese immigrants in together with chickens, ducks, fruit, and other imported produce.

By 1882, when Luu Chap’s name entered the archival record, this employee or associate of Wangtai was already an important member of the Phnom Penh Cantonese community, described as “a farmer of several taxes and a familiar of the king, from whom he had recently won more than 1500 piastres at gambling”. At the time Chap had no official title and was not even a merchant, Fournès reported, but merely the pawnshop’s public cashier and accountant. Even so, he had amassed enough money to fund a feast and dragon procession through the capital’s streets in March that year, something that suggests the way revenue farming was already rivalling commerce as a source of local Chinese wealth and status. When Cantonese revellers created disturbances during the festivities, a sequence of events ensued that culminated some days later with Fournès locking up Chéang Wat, the head of the Phnom Penh Cantonese congregation, and Luu Chap. Significantly, however, when “the leading Chinese of Phnom Penh [came] to act as guarantors of public order” to obtain the men’s release, Chap was their only concern and they willingly paid a 5000 piastre bond on his account. Almost immediately after, Chap appeared in the reports again, after offering the French opium farmer, Vandelet, 1000 silver bars (about 16,000 piastres) for the opium sub-farm of Phnom Penh.
The most likely explanation for this otherwise meteoric rise seems that Chap had been acting as a front man for other investors, probably including Zhang Peilin and his associates but possibly Cambodian court figures as well. Buying access to the palace, and to Norodom’s inner circle, could not have been cheap; but as an investment in royal patronage it was a shrewd move, for Norodom’s cronies often figured among those awarded revenue farm contracts (at least, for whom records survive). One such case was A Gi, the Hainanese head of Norodom’s kitchen staff and an opium-smoking royal crony. So useful was he that Vandelet and Dussitour had once hoped to make Gi an associate in their own opium farm, in the hope of using him to recruit Hainanese sub-farmers or employees for the exploitation. Later, at a delicate point in these negotiations, Dussitour had also solicited a brother of Gan Wee Tin in Saigon to write on their behalf seeking Gi’s support for the French firm. By 1884 A Gi had been elected head of the Phnom Penh Hainan *congrégation* and appointed revenue farmer of fisheries in four provinces in the Great Lake area, at the price of 945 silver bars. But as if to illustrate the potential peril in Chinese over-reliance on Norodom’s favour for protection, Gi’s career ended abruptly in March 1886, when he was stabbed to death within the palace complex for reasons no one could officially discover.

Chap never incurred this sort of physical danger, although in 1884 he had suffered a real financial setback when he bought what should have been a gold-plated investment, the Phnom Penh concession for the lottery of thirty-six animals. Jean Moura had abolished this lottery some time in the mid-to-later 1870s, and Phnom Penh Chinese businessmen had been trying to wheedle Norodom into re-establishing it from at least 1881. The thirty-six animals’ lottery was a guaranteed bonanza because, unlike many other revenue farms that taxed the consumption preferences and pastimes of Chinese or Vietnamese alone, large numbers of ordinary Khmer in the interior were “fanatical about the game”. This was undoubtedly why Moura had banned it. But in August 1883 Norodom sold a two-year, countrywide monopoly on this lottery to Foc Yao in return for 4050 silver bars (or 60,000 piastres), one thousand of which, as we saw earlier, were paid in advance as deposit. Foc Yao quickly subdivided the monopoly and, some time before the end of 1883, Chap bought the Phnom Penh sub-farm for 1000 silver bars. In late December, however, the Cochinchina governor changed his mind about allowing the return of such a pernicious farm and insisted Norodom break the contract. Nothing happened; so when Chap begun operations on New Year’s Day, 1884, the protectorate promptly closed him down and he lost his 16,000 piastre investment.

Chap later recovered from this setback, perhaps with some assistance from the Wang Tai Company, which had also stumbled in 1881. Norodom had sold it the monopoly of rice wine, gambling, and pig slaughtering for 3000 bars annually, with an

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123 Indeed, in 1880 Aymonier was privately told that Norodom kept himself at arm’s length from the revenue farming system at the time and instead allowed a small number of court favourites to form an association to sell the sub-farming rights to various taxes. Letter of 14 June 1880, AOMI, Fonds amiraux, 12603.
124 ProtRep to GovCC, letter of 31 May 1881. AOMI, Fonds amiraux, 13427.
125 List of successful bidders, dated 2 Sept 1884. AOMI, Fonds amiraux, 12694.
126 Telegram of 26 August 1881. AOMI, Fonds amiraux, 13427.
127 Lt General Badens reported a number of possibilities, including that A Gi had refused marriage offers for his daughter from both the king and a prince; and that he had lost Norodom’s favour during the insurrection by moving to support the French position. ResGen to GovCC, March 1886. AOMI, Fonds amiraux, 10054.
129 It “set in motion the most dreadful consequences” whenever it was authorised, according to Resident General Picquet. Resident General Begin also agreed. See ProtRep to GovCC, letter of 10 June 1887 AOMI, Fonds amiraux, 9222.
130 ProtRep to GovCC, letter of 19 Nov 1883. AOMI, Fonds amiraux, 13460. This only says “the Chinese” had made the offer, but Foc Yao was later identified in an undated 1886 note from ResGen Bég to the GovCC, AOMI, Fonds amiraux, 10278.
advance of 10,000 piastres, only to demand the contract be annulled ten months later when he received a higher offer. Soon after, in 1882, the king awarded Wang Tai the lucrative fisheries monopoly near the Tonle Sap Great Lake for a mere 3000 bars, probably as form of compensation for the earlier cancellation, since he had made or offered similar gestures to disappointed farmers on other occasions. Norodom knew perfectly well how important it was to maintain good relations with his principal farmers. Although the company failed to win the fisheries concession with the same bid in 1883, the first year it was put up to open tender, it did successfully join with two other Phnom Penh Cantonese—one of whom, Lo Yu, was reportedly associated with the Heaven and Earth Society—to secure the countrywide monopoly for the import, production, and sale of rice wine, from 1884 to 1886.

In 1885, however, the local Cantonese congregation split into two factions, one headed by the resident son of Zhang Peilin and the other by the same Lo Yu. This factional rivalry probably led Lo Yu to sell his share in the exploitation some time after that, and to use his secret society contacts to revenge himself on his rival, because by early 1887 the Wang Tai farm was in serious trouble from illegal competitors and needed to find funds from elsewhere to survive. At this critical juncture the Wang Tai Company turned to Lưu Chap.

By then, Chap was flourishing once more, thanks to his position as one of Norodom’s cronies. In later 1884, in violation of the convention of July that year, the king had secretly signed a contract to transfer to Chap the monopoly right to the countrywide farm of gambling and pig slaughtering, and to the Phnom Penh pawnshop, for 3750 silver bars (or 58,125 piastres). No doubt aware of the illegality involved, Chap had quickly on-sold the pawnshop concession to three other Cantonese, one of them a resident of Cochin China, for a tidy profit (125 silver bars, after paying only 75 himself). The presence of a French subject (the Cochin Chinese resident) in the syndicate then stimulated protracted legal and administrative wrangling throughout 1885, as lawyers and officials thrashed out the situation, while all farms continued to operate and make their payments to the king. Finally, the French decided to accredit the pawnshop monopoly, provided its payments henceforth went to the protectorate rather than to Norodom. Not long after, the precedent was quietly applied to Chap, who was recognised as revenue farmer for gambling and pig slaughtering. Chap’s gamble with Norodom had paid off handsomely and, although his attempt to retain the combined gambling, abattoir and pawnshop farm failed in 1887, he was still able to exploit Norodom’s confidence to help rescue the Wang Tai alcohol monopoly.

The Cantonese businessmen’s plan was simple but daring: to have the thirty-six animals’ lottery reinstated, with themselves as its monopolists, and, for a while, they managed to pull it off. The return of the lottery was a cause célèbre at the time. On the French side, Governor-General Richaud was appalled to find that Resident General de Chapeaux had, for whatever reason, deliberately deceived him about it; while on the
Cambodian side the former excesses erupted once more, with gambling fever sweeping all levels of society and people being reduced to debt bondage by their addiction to the lottery.\footnote{140} In the circumstances, it seems likely that Lưu Chap and Zhang Peilin’s firm had speedily on-sold most of their rights to the lottery, foreseeing its inevitable prohibition by the French, because the Wang Tai Company’s rice wine farm subsequently pulled back from disaster and continued to exploit its monopoly throughout the later 1880s.

As the reinstatement of the thirty-six animals’ lottery in 1887 shows, Lưu Chap, who may have begun in Cambodia as a Wang Tai subordinate, was by then its equal locally. While managing his revenue farms ably must obviously have played a part in this success, much of it had surely also depended on Chap’s personal ability to maintain his position as a royal crony at a time when such connections, and a willingness to sign secret contracts and grease the tender process with “customary gifts”, ensured Norodom’s continued goodwill. With few important external connections to distract him, unlike the Cochinchinese-based Hokkien opium farmers of the later 1870s, Chap was able to exploit the centrality of the monarch in the Cambodian revenue farming system by focusing on retaining Norodom’s good will. In the later 1880s he demonstrated this awareness by accepting secret royal contracts that significantly increased the cost of running his revenue farms; but, in return, by the early 1890s he had become as dominant in the Cambodian revenue farming system as the Ban Hap Company had been in early-1870s Cochinchina. As Resident Superior de Vernéville recognised, Chap was the pivot around which the new fiscal system, to be introduced in 1892, would turn, because “all the main taxes” were in his hands.\footnote{141} So important was it by then to retain his capital for local investment that the resident superior personally offered to broker a new contract between him and Norodom after the king’s escalating demands for additional payments finally overwhelmed Chap’s ability to pay in 1891.\footnote{142}

According to information in the French archival records, Lưu Chap was probably the most successful Chinese entrepreneur produced by Norodom’s revenue farming system. Whether he could have maintained his position and met the challenges of the post-1892 business environment will never be known, as he died in 1894. However, he might well have made the transition, for in 1891 he had already begun to move in a new direction, one with great commercial potential. In partnership with “Thaoke” Pak Man, Chap had become the general fisheries farmer meaning he had secured the monopoly rights over all rentable Cambodian fisheries for the next three years. By this move, he had become involved in the most significant Cambodian export industry of the time.\footnote{143} Although his widow saw out the lucrative contract, neither she nor any son was identified thereafter in any colonial records that I have seen to date. Given Chap’s wealth and contacts, there is no reason to suppose he might not have continued successfully in this business until the general fisheries revenue farm was finally abolished in 1908. In that year, the new Resident Superior, Paul Luce, took advantage of a Chinese cartel’s low bid for the monopoly in 1906, and again in 1908, to summarily abolish this last major revenue farm and replace it by a combination of leasing fees and direct taxation on fishing equipment. Ironically, by then the revenue farm on fisheries appeared in French eyes as an outmoded relic of the traditional Cambodian fiscal

\footnote{140} According to the French translation of an anonymous letter, from “the mandarins and people of Phnom Penh” to the French president, asking him to ban the lottery. It claimed that in the capital alone “about one thousand” people had fallen into debt bondage from playing it. This petition also accused de Champeaux directly of taking a bribe to allow the return of the lottery. AOMI, Ancien fonds, A 00 [20], c. 2.

\footnote{141} Norodom agreed to 13,000 piastres less and the abolition of several “secondary” payments in the new contract. RSC to GGIC, letter of 3 Oct 1891. AOMI, Fonds amiraux, 9425.

\footnote{142} Ibid.

\footnote{143} For the contract and various documents related to it, see AOMI, Fonds amiraux, 9430.
system rather than what it actually was, a new creation by King Norodom of less than thirty years’ standing.¹⁴⁴