

However, less attention is paid to the sections devoted to Dutch presence outside of Europe in each chapter. While the focus at the global level is understandably on the main Dutch colonies of Surinam and Indonesia, the narrative could have been less descriptive and engaged more with recent historiography. There is for instance very little about overseas diplomacy and the cultural brokers involved. The use of New Diplomatic History for the European context is laudable but could have been applied to the non-European context as well, as new literature has been produced in the last years on the topic. Nevertheless, an interesting analysis on religion or culture does bring to the fore other contexts, such as Elmina on the West African coast. The parts of the chapters dedicated to Dutch foreign policy in a global context are at times disconnected from the rest. It is unfortunate that the illustration chosen for the front cover of the book (Hooghly, a Dutch trading post in Bengal), is not mentioned in the book, as it would have been an interesting case to develop in a narrative centered on foreign Dutch policy.

Overall, the book provides a comprehensible overview of the place of the Dutch Republic in the early modern world, although the links to the non-European contexts are somewhat superficial at times. It is a good and manageable first introduction to the political and diplomatic history of the Dutch Republic.

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Ewout Frankema and Anne Booth (eds.), *Fiscal Capacity and the Colonial State in Asia and Africa, c. 1850-1960* [Cambridge Studies in Economic History.] (Cambridge [etc.]: Cambridge University Press, 2020). 303 p. ISBN 9781108494267.

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Currently, many countries in the Global South are struggling to build their fiscal capacity. Without well-functioning taxation systems to raise government revenues in relation to GDP, they lack resources to provide public goods and services to enhance socio-economic development. Moreover, without economic growth and increasing incomes, revenues will remain modest. Consequently, building state capacity, including fiscal capacity, is considered a major development challenge. Because most developing countries have a history of being colonized, and capacity building is a slow and arduous process, scholars regularly question the links between colonial state formation and the role of colonial legacies after independence.

In this edited volume, Ewout Frankema and Anne Booth, together with eight additional authors, aim at examining the evolution of fiscal capacity in the context of the colonial state formation in Asia and Africa. In the earlier days of colonialism, the administrative ambitions of the colonial powers in terms of developing taxation and investing in socio-economic development were relatively modest. With the expansion of imperialism in the late nineteenth century, however, the costs for upkeep of the empires increased. As the European colonial powers did not want to burden their metropolitan economies and taxpayers with these costs, fiscal capacity had to be developed in the colonies themselves. This is the story of how the various colonial powers set up their colonial administrations, what concrete policies they implemented in relation to taxation and government spending, and how those policies interacted with local political structures and systems of production.

The book consists of nine chapters. Chapter one is an introduction by Frankema and Booth where they establish the motivation for the project, account for the existing literature, and argue for the lessons learned by comparing the various studies. The rest of the book is organized geographically. Starting with Asia, chapter two is written by Anne Booth, who examines the changing role of the state in terms of fiscal capacity in Southeast Asia from 1900 to 1960. In chapter three, Tirthankar Roy investigates the extent to which constraints on borrowing explain why British India stayed a limited state. Montserrat López Jerez explores the relationship between the colonial tax system and local production systems in French Indochina in chapter four. In chapter five, Anne Booth and Kent Deng provide a comparison between Taiwan, Korea and Manchuria and challenge the view that Japanese colonial legacies were relatively speaking more beneficial for post-independence development of fiscal capacity. Turning to Africa, in chapter six Ewout Frankema and Marlous van Waijenburg downplay the principal differences between British and French colonial rule and instead highlight the variations in opportunities to tax trade. In chapter seven, Leigh Gardner discusses the early dependence on direct taxes, the role of settler communities and the regional coordination of tax and trade policies in East and Central Africa. Kleoniki Alexopoulou offers a study of the often overlooked Portuguese colonies and the balancing between local conditions and metropolitan vision in chapter eight. Finally, in chapter nine Abel Gwaindepi and Krige Siebrits highlight the specific challenges and opportunities of fiscal systems in mineral-rich colonies. All chapters go beyond single-country case studies in that they address whole regions or provide comparisons between colonies. Also, the chapters share a basic structure where both taxation and spending are consistently discussed.

The scholars present in-depth knowledge about the different colonial territories and produce detailed descriptions of local production systems, coloni-

al administrations, taxation systems, priorities guiding colonial investments and spending, and so on. In total, the book includes as many as 54 figures and 42 tables with historical quantitative data. I would, however, have liked to see more than the three maps to help orient readers with specific locations. Looking at the chapters as a whole, the book contributes a richness of empirical evidence for the growing literature on colonial fiscal capacity. Meanwhile, most of the chapters are rather unspecific regarding their theoretical contribution, and I would have appreciated a clearer theoretical message regarding lessons learned from these insightful empirical studies.

The uniformity of the chapters provides a higher level of consistency than what is often found in a collection of essays. This helps the reader to identify common traits as well as inconsistencies between the different administrations and colonies. However, the chapters differ significantly in terms of type of data and methods used as well as concepts applied. While more could possibly have been done in terms of enforcing a more unified approach in the chapters, there will always be variations in colonial sources making fully comparable studies difficult.

Throughout the book, one central issue remains unresolved. What is the added value of the comparison, within and between Asia and Africa? The intraregional comparisons come out clearly in the different chapters showing the various administrations' relationship with the metropolitans and how that impacted fiscal policies. Even so, administrations consistently adapted to local socio-economic conditions, such as existing production systems, type of exports, and local politics. It appears that pragmatism governed by local conditions trumped imperial principles, or perhaps pragmatism was the imperial principle. As a result, even intraregional comparisons become challenging when local contexts differ.

Meanwhile, the actual comparison between Asia and Africa is only conducted in the introduction. Because the rest of the book is geographically divided, the individual chapters offer limited insights into similarities and differences between the two regions. I envision two ways to draw more from the comparison as well as learn about *global* patterns of colonial fiscal capacity formation. One could either conduct the Asia-Africa comparisons consistently in chapters based on themes like individual fiscal policies, taxation of certain sectors or crops, or specific colonial institutions; or one could add a concluding chapter with a more in-depth theoretical discussion based on the empirical chapters. Overall, however, this is a very enjoyable and rewarding read.

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