

Original Article

Tax and Customs Revenues During the Kingdom of Aceh Darussalam

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Abstract:

The Kingdom of Aceh Darussalam (ruled 1514 to 1903) was a famous Islamic kingdom in the history of the archipelago. The peak of its glory was reached during the time of Sultan Iskandar Muda (reigned 1607-1636). The glory and fame of this kingdom was created because of Sultan Iskandar Muda's ability to regulate political-economic policies, especially the tax and customs sectors as the main pillars of the kingdom's wealth income. This article discusses the income of royal wealth from the tax and customs sector, which includes tax and excise objects, the management of their collection and the sultan's policies in reviving the tax sector. Sultan Iskandar Muda has built the port of Bandar Aceh into a large port and concentrated the trade in pepper and commodities which have a high selling value on the world market only in this city. The impact is that Bandar Aceh is visited by merchant ships from the archipelago and abroad. Traders, foreign and local, are charged taxes and excise, such as adat stamp or adat lapik cap (the sultan's permission to land), adat wase kualah (fees for guarding parking and guarding ships entering and leaving the port), stall tax on merchandise/ trading place. Taxes are also collected from local traders who sell at the market. Apart from that, land tax is also levied (wase tanoh), farmers who receive irrigation are subject to the customary but among tax, farmers who seek forest products are subject to wase gle tax), people who litigate in court are subject to the customary tuha tax, people who die but do not leaving his heirs his wealth to be put into the royal treasury, as well as foreign traders. Income from various types of taxes and excise is intended to build various facilities and infrastructure to strengthen and advance the kingdom.



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Introduction

The Sultanate of Aceh Darussalam is an Islamic kingdom with a maritime pattern that focuses its income more on the maritime trade sector. This is different from agricultural kingdoms which focus their economic activities on the agricultural sector. The Kingdom of Aceh Darussalam benefited from its efforts to develop maritime trade. This is due to its strategic geographical location, namely at the northern tip of the island of Sumatra, making it easier to enter the international trade network. Moreover, the location of Bandar Aceh Darussalam (full name Madinat al-Sultan al-Asyi al-Kubra Bandar Aceh Darussalam) is a main port that is easy for traders to stop by ([Alfian, 1988: 26](#)). The main connecting route between the center of the kingdom and the city (port) was Krueng Aceh (Aceh river).

Aceh's geographical position, which is in a bay, allows commercial ships to go in and out of Burma, Bengal, Sri Lanka, Calicut, Malacca and the west coast of Sumatra. This benefits the city of Banda Aceh to develop itself into a trading city in East-West trade contacts. There are three routes to reach Aceh Bay. Firstly, the Surate route is famous, because ships sailing to Gujarat use this route. The second was named the Bengal route, because via this route ships departed for Bengal and the East coast of India. The third route (not named) leads to Malacca (Djoened and Notosusanto, 1993: 153)

The Kingdom of Aceh Darussalam was first founded in 1514 by Sultan Ali Mughayat Syah ([Djajadiningrat, 1911: 213](#)). In the course of its history, this kingdom was ruled by 31 sultans/sultanahs. If we refer to this opinion (founded in 1514 and ended in 1903), then this kingdom ruled for 389 years. ([Van Langen, 2002 : 91-93](#)). This kingdom was one of the great kingdoms that ever emerged and ruled in the archipelago, and was even included in the ranks of the five great kingdoms in the Islamic world after the Islamic Kingdom of the Ottoman Turks, the Islamic Kingdom of Morocco, the Islamic Kingdom of Isfahan in the Middle East, the Islamic Kingdom of Agra in the Indian Subcontinent ([Hasjmy, 1983 : 99](#)).

Without reducing the services of his predecessors, it was Sultan Iskandar Muda (12th sultan, ruled 1607-1636) who succeeded in bringing this kingdom to the peak of its glory and fame. Various areas of progress have been achieved, both in the political, economic, military, educational, religious and socio-cultural fields. In the economic field, Bandar Aceh Darussalam grew and developed into an international trading port visited by foreign traders from various nationalities, such as from West Asia, Southeast Asia, Central Asia, Europe, and from the archipelago itself.

The splendor and glory that has been achieved in various aspects is supported by political and economic stability, so that it can regulate the kingdom's income. One of the sources of royal finances is taxes and customs which in the Acehnese language are commonly called wasé, hasé, uso, uchu, usui, keurajat, khurajat, siwa, ha'pa. The equivalent words for excise are cuke, adat, pa', keurajat (Hasan Basri, 1994: 173). The tax sector is one of the main pillars of development financing sources. Tax collection is the authority of the sultan, the sultan collects part of the income from traders (foreign and local), nobles and ordinary people. The sultans who ruled the Kingdom of Aceh Darussalam, especially Sultan Iskandar Muda, paid great attention to tax management. He has organized the management and implementation of tax collection well and is regulated in Qananul Asyi Ahlulsunnah wa-Aljamaah Meukuta Alam Iskandar Muda,

or more popularly known as Kanun Meukuta Alam which is a guide and guideline in social and state life. (Jamil, 2005: 119).

Methods

This article discusses the sources of royal income from the tax and customs sector, the various types of taxes and customs collected from taxpayers and collection management, as well as their use in developing various sectors of life. The temporal scope of the discussion focuses more on the period of Sultan Iskandar Muda's reign (reigned 1607–1636). This was because tax management during this period was much more orderly, in addition to the kingdom's revenues from the tax sector itself being quite large. Another consideration is that this period included many written sources being left as writing material, even though in the field of taxation it was considered lacking. These sources partly come from the notes of sailors/traders who visited the Kingdom of Aceh Darussalam, in addition to other local sources.

Results

Tax Collection Hall

The duties and responsibilities for collecting taxes or excise at ports and market centers or other agricultural products were handed over to an institution called Balai Furdah (Ministry of Trade) which was headed by royal officials with the titles Orang Kaya Sri Maharaja Lela and Penghulu Kawal Wazir Perniagaan. Apart from that, this center has the task of not only managing domestic and foreign trade, but includes managing and supervising business fields that produce trade materials, such as agriculture, animal husbandry, mining, industry, shipping/shipping ([Hasjmy, 1983: 99](#)). The implementing official assigned to manage activities at the port, including collecting import and export duties, is known as syahbandar, which comes from the word "sah bandar" which means "port head". The harbormasters in the Kingdom of Aceh served as assistants to the sultan in managing and directing trade in port cities. The harbormasters, karkuns and other customs officials are Furdah Hall employees. John Davis, captain of one of the ships of Cornelis De Houtman's group which docked at the port of Aceh in 1599, said that there were 4 harbormasters in Aceh who were tasked with overseeing the port ([Lombard, 1991: 102](#)).

Other duties carried out by the harbormaster include supervising markets and warehouses for storing goods, including supervising scales, merchandise sizes and the currency exchanged. He is also tasked with providing guidance and advice on how to trade in his area. He is also the one who estimates the merchandise brought and determines the taxes that must be met, as well as the form and amount of offerings that must be submitted to the sultan (Djoened and Nutosusanto, 1993: 158).

As an officer who guards and manages trade traffic at the port, the harbormaster can be the most powerful person in his area. Even though it is said that he was not paid by the sultan, his income was quite high. Tome Pirès relates that in Malacca, there was a harbormaster who specifically supervised the interests of Chinese, Siamese and Liu Kiu merchants, freeing them from the obligation to pay customs duties. In return, they must bring offerings, and it is the harbormaster who determines the type and price of the offerings that must be submitted. Chinese traders obeyed what "country customs" wanted even though they considered it excessive. Despite this, they still want to come to Malacca, because there are still quite a lot of benefits to be gained

(Djoened and Notosusanto, 1993: 162).

Tax collection in conquered areas was the duty of the uleebalang as regulated in the articles contained in Kanun Meukuta Alam. Uleebalang was obliged to collect taxes from trade, sea and land to be delivered to the center of the kingdom. Apart from that, uleebalang is also given the responsibility to build public facilities and infrastructure, such as building roads, building mosques in areas where there are no mosques, and repairing/renovating damaged mosques, building madrasas and dayah places for recitation and places of worship ([Zainuddin, 1957 : 91](#)).

In carrying out their duties, uleebalang appoints its officers to collect taxes from taxpayers in their area. The tax that has been successfully collected by the officer is then handed over to him. After paying the officer incentives, the remainder is presented to the Sultan in Banda Aceh every year. All royal treasures as far as can be known are kept well in the Daruddunia palace and used for royal purposes ([Hoesin, 1970: 117](#)).

Tax collectors at the market on peukan days (a place for buying and selling domestic products or a place to import goods from abroad) are carried out by the harbormaster's subordinates who are called haria. One of the daily tasks is to weigh all outgoing goods, the weight of which is then entered into the register by the harbormaster. All wase (duties) for entry and exit are handed over by the harbor master to uleebalang, and uleebalang hands over the wase which is the right of the kingdom to the sultan or to the sultan's appointed representative. The income for the shahbahdar is 5 Peng for every burlap of goods that comes out and Haria gets 2 Peng and this money is paid by the merchant who brings the goods out ([Zainuddin, 1957: 84](#)). The collection of taxes on forest products (wase gle) on pepper plantations cultivated by the kingdom was not handed over to the uleebalang, but its implementation was handed over to the sultan's representatives called keujruen who were placed in that place (Zakaria, 1972: 93)

All trade results, plantations, taxes and other sources of royal income were included in the Baitul Mal (Ministry of Finance) which was led by a royal official with the title of Treasurer of the King Wazir Derham, with the main task of managing finances in a broad sense. Baitul Mal's sources of income include:

1. Zakat (agricultural zakat, livestock zakat, mining zakat, business zakat, fitrah zakat and others.
2. Jizyah (corporate tax for non-Muslim citizens)
3. Kharraj (tax on agricultural products from non-Muslim citizens)
4. Assyria (customs)
5. Profits from royal companies ([Hasjmy, 1983:84](#)).

1. The Sultan's Policy in Increasing Tax and Customs Revenue

Before discussing income from taxes, it would be good to briefly explain the policies implemented by the sultans in an effort to make the tax sector a main source of income. Realizing the importance of this sector as a source of large state income, the sultans of the Kingdom of Aceh Darussalam are working hard to make the port of Bandar Aceh Darussalam an international trade center in order to attract foreign traders from various countries to trade here. Sultan Ali Mughayat Syah started this business to unite trading activities by concentrating on the capital city alone, which was previously spread across various regions. In this effort, he carried out a series of expansions to areas such as the Daya, Pidie and Samudra (Pasai) kingdoms, among the

ports in the kingdom there were pepper producing areas which at that time were in great demand by foreign traders, such as Pasai. The conquest of Pasai was also based on punishment for their collaboration with the Portuguese ([Ali, 1963: 118](#)).

The bustle of Bandar Aceh Darussalam with foreign traders was also influenced by political changes in Malacca after the city was conquered by the Portuguese in 1511. As a result, one by one the regions in Sumatra which were originally under Malacca's influence began to break away. Muslim traders who previously felt at home trading in Malacca were now reluctant to drop anchor at the foot of the forts built by the Portuguese. They preferred to sail to trading ports in Sumatra. Most of them visit the port of Bandar Aceh and several other ports in Aceh ([Lombard, 1991:48](#)). Thus, Bandar Aceh becomes one of the alternatives available for stops by ships that will sail the Indian Ocean. Since then, Aceh has begun to play its new role as the heir to Malacca, as a trade center and center for the spread and teaching of Islam in the archipelago.

The politics of expansion and trade monopoly carried out by Sultan Ali Mughayat Syah was continued by his successors and reached its peak during the time of Sultan Iskandar Muda. This sultan actually expanded to wider areas and concentrated his pepper trade, as an export commodity that was in great demand by the international market, in the central city of the kingdom. The territory on the island of Sumatra mostly consists of port cities. Each port is famous for its agricultural products, forest products and mining. Pedir is famous for the fertility of its land and is a granary for the kingdom. From Pasai to Deli is also a fertile area suitable for plantation land or seuneubok). Deli is famous for its petroleum products. Daya is also famous for the fertility of its soil. Here there is a lot of rice and rich livestock. Singkil City produces a lot of camphor and incense. Pasaman (which is now part of West Sumatra) produces pepper. The city of Padang also produces pepper, but its pepper production is not as well known compared to its gold production which is traded on a large scale. ([Sufi, 2003: 55](#)).

In his area of power, Sultan Iskandar Muda monopolized the pepper trade. He bought pepper in the area and sold it to foreign (European) traders at high prices after transporting it to the center of the kingdom. Pepper transportation from the west coast of Sumatra to the royal capital of Aceh was supervised by the sultan or his representative. Foreign traders are not permitted to trade directly at regional ports. This was done by Sultan Iskandar Muda in accordance with his political expansion goals, namely for economic interests. Pepper and other agricultural products of export value in the regions, such as tin, kerosene, gold, silk, frankincense and camphor, only he and his representatives (such as the Kaya and Harbormaster) who have been appointed have the right to trade them to traders. foreign traders. Foreign traders who wanted to buy pepper in the conquered port of Aceh had to first come to the capital to obtain permission from Sultan Iskandar Muda (Charbert-Lior, et al, 1999: 88). However, it is the pepper trading commodity that can be the main pulling factor for traders entering the capital city. This commodity has a high price on the international market, thus encouraging them to want to obtain it directly from the port of Aceh at a cheaper price ([Sufi, 2003: 19](#)).

The amount of pepper produced every year on the west coast of Sumatra reaches 50,000 sacks. 16,000 sacks were transported to the center of the kingdom. Each sack weighs 60 lbs., totaling 960,000 lbs, or 43,584 kg. The price of this pepper continued to increase, in west coast ports at the beginning of the arrival of Westerners it was 8 rials per bahar (1 bahar = 375 lbs English), when the French arrived in 1621 it rose to 48 rials per bahar. The sales price in the capital reached 60 rials per material ([Gerlach, 1873: 72](#)).

Apart from strengthening the monopoly on the ports of the conquered areas, Sultan Iskandar Muda also expanded his expansion to control areas under Portuguese influence on the Malacca Peninsula. The Portuguese had opened a pepper trading market in Pattani and influenced the areas under Aceh's rule to channel pepper and tin there. The Portuguese action was an attempt to divert the pepper trade from the

influence of the Aceh Darussalam Kingdom to theirs. However, this effort was thwarted by Sultan Iskandar Muda by carrying out a series of attacks and conquests against areas such as Johor, Malacca and the surrounding areas. After Portuguese domination was paralyzed, Sultan Iskandar Muda forced Johor, Malacca, Jambi, Palembang to channel to the port of Bandar Aceh Darussalam. Thus, all pepper production areas in Sumatra and Malaya were closed to the Portuguese, whereas Bandar Aceh became the center of the pepper trade ([Ahmad, 1992: 73](#)).

The impact of the pepper trade monopoly policy was an increase in the number of foreign traders trading in the center of the capital, and gradually Bandar Aceh grew into an important and prominent trading city in Sumatra. This city is very busy more than all the other port cities on the east and west coasts of Sumatra Island. The foreign traders involved in international trade consisted of itinerant traders and local traders. Itinerant traders generally come from foreign immigrants who stop by the port of Aceh to load and unload merchandise. They consist of Europeans (Portuguese, British, Dutch, French), Americans, Indians (Keling, Malabar, Gujarat), Turks, Arabs, Persians, Burmese (Pegu), Chinese and immigrants from the archipelago. (Malacca and Java). Sometimes itinerant traders stay and form villages in the city according to their country of origin, such as Kampung Keudah, Kampung Jawa, Kampung Pelanggahan, Kampung Pande, Kampung Pegu, Kampung Keling. It is very likely that the names of the villages that still exist today are where these traders lived. These traders received a good welcome in Aceh, both from the sultan himself and from other officials of the Kingdom of Aceh Darussalam. They generally liked to trade in the capital of the Kingdom of Aceh because the taxes or duties they had to pay were still too cheap compared to other places they had visited at that time ([Sulaiman, 1988: 325](#)).

1. Import and Exit Taxes on Merchandise

The heavy influx of foreign traders from various countries trading in Bandar Aceh Darussalam and other ports within the territory of the Aceh kingdom increased the income for the royal treasury from collecting import and exit duties on these merchandise. Every foreign trader who enters and releases their merchandise at the port of Aceh is subject to an income tax of 5 percent of the price of the goods ([Sufi, 2003: 18](#)) Opium sales excise is 25 ringgit per picul or crate, black pepper excise is ¼ ringgit per picul and the excise tax on bird's nests is 2 ringgit per catty. According to Sultan Iskandar Muda's decree, foreign ships may not trade in places other than Aceh waters. Likewise, ships anchored in ports are subject to anchor or escort duties. The amount of this duty varies according to the amount of cargo and the nationality of the trader himself (Djeoned and Notosusanto, 1993: 40).

Apart from taxes on import and export of goods, foreign traders who wish to sell directly to ports, such as Kuala Pancu, Kuala Cangkoï, Kuala Gigieng, Kuala Lheue, and other ports within the Aceh region, must have a special permit from the sultan and to obtain this permit they are charged a fee called the adat cap or adat lapik cap (the sultan's permission to land). Traders can pay in the form of raw materials or with money ([Lombard, 1991: 99](#)). To obtain this license, traders were obliged to present gifts to the sultan. The Sultan will welcome them and will give them permission, if the offerings to him have been fulfilled. Each license granted has a certain time limit. When the time is up and they want to extend it again, they are required to come back to the sultan. No license or permission of any kind will be given without a certain gift being presented to the sultan. Traders could hardly carry out their business in the Kingdom of Aceh Darussalam without giving gifts to the sultan. This gift applies to every foreign trader who trades in Aceh, while domestic vessels are free to trade in the river basin ([Sufi, 2003: 53](#)). Other taxes are also levied on these foreign traders, which are called cloth customs, namely rolls of cloth handed over by Indians and Europeans during the

customary stamp. They were also required to hand over traditional cloth that was specifically intended for the palace (Lombard, 1991: 138).

An Admiral from France, Augustine de Beaulieu, who visited Aceh in 1621, told about the "chape" (from the word stamp) which was paid by each ship according to its size, 50 to 60 real when it arrived at the place and half the time when it left. , then the actual tax: 7% in goods collected from the Dutch and British, in the form of gold from the Moros. The size and type of gifts that must be handed over to the sultan are not specified, but in essence this right is an obligation, just like a fixed tax. Items gifted to the sultan, according to Lancaster or Belaulieu, were weapons (of great value), glass, stones and sometimes diamonds. The gift was an additional fee given by foreign traders (Lombard, 1991: 99).

Beaulieu told of his experience when he first docked his ship in Aceh. There were two harbor masters along with several employees and customs office clerks who came in a small canoe. They carried the royal keris as a symbol of the sultan's envoy and handed over a list of items that had to be presented to the sultan, then returned to land. Two days later the foreign traders visited the palace with a parade. Each gift to the sultan was covered in a fine yellow cloth, if there was an official letter that had to be included, then the letter was carried on a silver offering tray covered with a handkerchief embroidered with gold thread (Lombard, 1991: 140).

Sir James Lancaster, envoy of Queen Elizabeth from England, who visited Aceh to establish friendly and trade relations with the Kingdom of Aceh Darussalam has also handed over gifts to the sultan of Aceh. The contents of this gift consist of a large silver vase which weighs 20 kg. with a fountain in the middle, a large silver teapot, a large glass face, a helmet with a crest, a totak with a beautiful shooting gun, a bird feather fan (Sa In addition to these obligations, traders had to pay a 10% tax to the sultan who according to the Bustanus-Salatin manuscript, it only began during the time of Sultan Iskandar Muda (Lombard, 1991:103).

Traders who intend to trade in Bandar Aceh are closely monitored. If a ship arrives, the ship must enter Krueng Aceh all the way to Peukan Aceh; here the ship was received by the harbor master. The arrival of ships was announced by an official assigned to Kuala by raising a flag. The officer was called Keujruen Kuala, or Nyak Kuala for short. The captain of the ship must hand over the wase kuala custom (port tax) to him in the amount of 3 ringgit for each ship as a sign in the waters and help for ships/boats that have run aground. (Jalil, 1987:38), while the things that If the ship is needed on land, it can be obtained through the officer (Langen, 1888:59).

At each river mouth there is a customs house. Customs officials supervise the entry and exit of boats and boats entering the estuary are required to pay estuary excise (wase kuala) (Djoemned, et al., 1993:40). Apart from that, there is also the custom of asking for a key, a fee that must be paid to obtain the key (from the ship's hold which upon arrival of the ship must be handed over until the fee is paid in full. Foreign traders, especially from Gujarat, are also required to pay a breaking prize, to obtain berthing permit (amounting to 120 years and 10 gold for a three-masted ship). Plus the obligation to pay off the guard customs for the guards who guard the ship while the ship is anchored. These merchant ships are also charged the custom hak-ul kalam, a kind of fee registration (Lombard, 1991:138). In regional ports, uleebalang collects a tax called adat khamsen, a tax on the protection and maintenance of merchandise from the threat of robbery, confiscation or theft, a kind of insurance against robbery (Hoesin, 1970:117).

In market centers several taxes are also levied. There is a tax called adat peukan (market tax), which is a tax imposed on goods bought and sold in markets (Djoened, et al., 1993:40). This custom is also called adat haria, a tax levied by the haria (market authority) to be used for guarding goods that have been put into

market wards, including the tax to settle disputes in the market ([Hoesin, 1970:39](#)). Tax in the market it is also imposed on the proceeds from fish sales. The fish that are caught are brought ashore, then sold to the muge (broker) who then sells them to the crowd. From these sales, a tax of 5% is imposed on the price estimated or offered by people ([Zainuddin, 1961: 383](#)). The custom of tandi (mei, tandil, messenger) is also levied on the owner of the merchandise at the market (Jalil, 1987: 38).

In Di Meulek's article quoted by Ali Hasjmy, it is stated that there are 73 items of merchandise that are exported and imported in the Kingdom of Aceh Darussalam with the amount of customs duty set for each commodity ([Hasjmy, 1983: 89](#)).

2. Land Tax, Land Produce Tax, and Case Settlement Tax

Royal income during the Aceh Darussalam Kingdom was not only sourced from trade taxes, but also from the agricultural sector, not only to foreign traders, but also to local traders, not only to nobles/merchants, but also to farmers who owned and cultivated rice fields. Strictly speaking, to all residents in various fields of business. Part of the proceeds from appanage land (land owned by the kingdom that was cultivated by farmers) had to be handed over to the kingdom. Local residents are subject to head tax, land tax, tithe rice tax, gold and diamond panning tax. Head tax is collected from each family, the size of which is adjusted to the number of members. Land tax is imposed on land that is planted, including land that is not planted (Djoened and Notosusanto, 1993:34).

For residents who own land (gardens/fields), a certain amount of tax is levied which is called wase tanoh (land tax) (Djoened and Nugroho, 1993: 40). Farmers who receive irrigation for their respective rice fields are also subject to the customary blang tax, also known as the buët umong custom, namely a tax collected from the results of the umong (rice fields) by the local uleebalang (Jalil, 1987: 40). When planting areca nut, the proceeds from the sale are also subject to areca nut tax (wase pineung), as well as other forest products, forest product tax or wase uteuen is subject to it (Djoened and Notosusanto, 1993: 40).

The residents were also levied adat glé, a tax collected from cultivators or people looking for forest products by the head of the local government. What is meant by wase gle is that all forest products such as rhino horn, honey water, elephant tusks, rambong latex, bird's nests, rattan, wood cut for sale are subject to a 10% wase for the government. The officer who collects the wase is the keujruen or deputy appointed by him ([Zainuddin, 1961: 384](#)).

Agricultural goods to be exported are subject to a tax which is collected when they are released at river estuaries, with rates according to the type of goods, such as pepper tax (pepper wase). On the pepper commodity, apart from the pepper tax levied, wang hareukat is also levied (Djoened and Nugroho, 1993: 40), and the peutuha (head of the pepper growing area) custom, namely the tax collected by the head of the pepper growing colony for transporting the pepper from the plantation to the pepper wards or pepper production tax from a pepper plantation (seuneubok) received by the seuneubok head).

People who litigate in court are charged a tax called adat tuha (old), a tax for old people (kadhi and old people) who sit in a court. There is another customary peutoë tax, namely the payment of table money to be able to litigate, which is also called the right of gancéng or key ([Hoesin, 1970: 11](#)).

3. Income from the Sultan's Privileges

Another source of royal income that is not tax, but can add to the kingdom's wealth, is no less significant, derived from several of the sultan's privileges. Sultan Iskandar Muda, according to custom, has the right to own the inheritance of his servant who dies if the servant does not have a son as heir to his property. Girls

who were not yet married when their father died were taken to the palace and became ladies-in-waiting, and the entire inheritance entered the sultan's treasury. Likewise, for foreigners who die in Aceh, only the sultan has the right to own his property. According to tradition, the sultan also had the right to confiscate foreign ships that ran aground on the coast of the kingdom of Aceh, which was called the right of coral captivity ([Langen, 1888: 98](#)). All persons and goods that can be salvaged from the sinking ship and reach the shore can be legally confiscated. Among the ships that ran aground while Beaulieu was in Aceh, there was a large ship which leaked when it was about to dock and then ran aground on the coast of Aceh. The goods from the ship were "secured" by the Acehnese to be presented to Sultan Iskandar Muda. The officers and 120 crew members were taken prisoner. The leading people from the ship were then able to free themselves by paying ransom to Sultan Iskandar Muda through Moorish traders ([Sufi, 2003:54](#)).

Taxes And Customs Sources Of Development Financing

The profits accumulated from the trade sector, especially from the sale of pepper, and tax collection are used to finance various development sectors, physical and non-physical, for the welfare and prosperity of the people. The young Sultan Iskandar had a strong desire to promote trade by building and rehabilitating trading ports in various regions. Bandar Aceh, as the main port in the city center, was widely opened to become an international port with a guarantee of security against maritime disturbances from Portuguese warships. Apart from that, warehouses and lodges were built by foreign nations who had received permission to build them from the sultan. This bookie was disciplined by the Prime Minister's Hall (Orang Kaya Seri Maharaja Lela). The Balai Furdhah section is controlled by the syahbandar (Mu'tabar Khan) and Penghulu Kawal (Syahbandar Saiful Muluk), according to the Balai Furdhah chapter law. Outside the government center (east and west coast) there were 23 cities (large and small) that were built/renovated during this period (Djamil, 2005: 78).

As a maritime kingdom, maritime defense is a priority in its development, in order to secure waters and ports throughout the kingdom's territory and maintain the safety of foreign ships trading to Aceh from interference by pirates. The Sultan added many warships and naval troops which exceeded the navies of the previous kingdoms. During his reign, the Kingdom of Aceh had 600 ships consisting of 500 sailing ships and 100 galleys, most of which were located in the center of the kingdom ([Ibrahim, 1991: 74](#)). The last hundred ships were large ships that could carry 600-800 combat sailors. Among these ships there were ships that exceeded the ships built in Europe at that time ([Sufi, 2003: 251](#)).

On land, the Kingdom of Aceh Darussalam has a special troop unit, namely troops with elephants. These troops became the mainstay of the kingdom to protect itself from enemy threats from the mainland. In Augustin de Beaulieu's report, it is known that these troops were the core of the land troops, numbering 900. The animal was trained in such a way that it was not afraid of fire and the sound of gunfire ([Sufi, 2003: 251](#)). Valentijn praised the strength of the Acehnese troops which, when gathered by the sultan, reached 40-50 thousand people, 100-200 boats with cannons and rotary cannons, and around 1,000 elephants ready to fight ([Veth, 1973: 44](#)). The arsenal of the Aceh Darussalam Kingdom includes 2,000 cannons, consisting of 800 large cannons and 1,200 ordinary cannons. At any time the kingdom could deploy an army of tens of thousands, some of which were drawn from Pidie and other places. The Sultan of Aceh also had a cavalry troop guarding the palace which was directly under his command. The number reached 200 people who at any time carried out routine patrols around the palace and in the city. ([Jacobs, 1894: 119](#)). The gate to the palace was guarded by approximately 150 slaves who generally came from people outside Aceh. The slaves were relatively young and then trained to become soldiers. They had to obey palace regulations and were not allowed to talk to each other (Djoened and Notosusanto, 1993: 262).

In the agricultural sector, Sultan Iskandar Muda used the royal budget to build and improve existing irrigation and open new ones deemed necessary for rice fields and implemented regulations controlled by special officials with the title Keujruen Blang, Bentar Blang, Raja Blang or Peutua Blang according to each region (Djamil, : 2005: 77). It is not surprising that during this time the abundant harvest was warehoused and stored until the end of summer. Beaulieu points out that there are years when rice is exported, years where the harvest is rich, "if the harvest is abundant and it is known that there is a shortage of rice, then that place sends rice to sell; like he did yesterday when he sent 40 ships to Perak full of cargo which brought him quite a large profit." His clever way of resolving the basic rice problem was certainly partly the cause of the "golden age" which is still attached to the name of the great sultan ([Lombard, 1991:98](#)).

Apart from that, pepper plantations were opened, as well as other forest products, such as rattan, cotton and resin to become export commodities. This management is controlled by an official named Peutua Seuneubok who is subordinate to the regional head (uleebalang), Keujruen or Panglima. Women are empowered in silkworm crafts and weaving. This activity was capitalized by the kingdom from Balai Furdah), and the results were sold to foreign merchants. The Sultan also built a carpentry company by providing capital assistance, such as carpenters to build houses and ships. Blacksmiths were encouraged to make sharp weapons, such as kelewang, swords, keris spears and rencong as well as making cannons and bullets. Goldsmiths are given awards for their work if it is deemed to contain high levels of Acehnese art and culture (Djamil, 2005:77).

One of the characteristics inherent in an Islamic royal city is the presence of a mosque. The many and beautiful mosques are a reflection of the great attention of the sultans to popularize Islam. The beauty of a mosque is a symbol of the prosperity and glory of Islam in the kingdom he rules. The mosque which is located on the northwest side of the square is a large mosque which is often called the Great Mosque, Jamik Mosque or Grand Mosque. The mosque that is considered the oldest in this city is the Jami' Bait ar-Rahman Mosque which was built during the reign of Sultan Alaidin Mahmud Syah I in 1292 AD (Djamil, 2005:77). Sultan Iskandar Muda (1614) had enlarged, beautified and fortified its surroundings for defense. The Biturrahman Grand Mosque is made of wood, has a roof of thatch leaves and a clay floor that is flat and hard, like semi-dry cement. The congregation made mats from pandan leaves to cover the floor of the mosque (Harisyah Alam, 1998: 204). The roof resembles a three-tiered cone. Peter Mundi gave a description when he visited Aceh in 1637 that this mosque building was very distinctive. The shape is four square, surrounded by walls with a four-tiered roof and a slender roof, which is reminiscent of the Balinese Meru rather than mosques in the Middle East ([Lombard, 1991: 63](#)).

The rectangular building consists of an outer wall made of coral stone as high as 1.8 meters. The west and east sides are each 170 m long, the north side 120 m and the south side 110 m. Part of the east side wall has collapsed. The entrance consists of a 1.5 m high wall which is mostly crumbling and a cement foundation covers it 1 m high above the excavated ground ([Beschrijving, 1974:4](#)). The length of the north and south each is not less than 700 m. The surrounding walls were raised 2 m and made holes so that soldiers could fire their rifles at the enemy ([Said, 1962: 453](#)). Sultan Mahmud Syah (1870-1874), made this mosque an important defense base around the palace, especially when dealing with Aceh with The Netherlands is increasingly precarious. Various improvements were made so that it resembled a strong fortress that was difficult to conquer ([Yusuf, 1998:203](#)).

Apart from the city center, mosques in Aceh are found in various areas. In each Mukim at least one mosque was built. Sultan Iskandar Muda (1607-1639) built several mosques in the Sagi government area, namely the Grand Mosque which is located near Dalam and in each Sagi area, in Indrapuri (Sagi XXII Mukim), in Indrapurwa (Sagi XXV Mukim) and Indrapatra (Sagi XXVI Mukim). There are almost

no traces of the last two mosques ([Hurgronje, 1985: 90](#)). In other records, it is stated that there were seven mosques during the time of Sultan Iskandar Muda. Apart from those mentioned above, there is another inner area called Baiturrahim ([Van Langen, 1888:12](#)). In the center of Banda Aceh there are four mosques, Baiturrahim Mosque (located in the palace), Baiturrahman Mosque, Baitul Musyahadah Mosque (located in Setui) and the Baitul Makmur Mosque (located in Kuta Alam now) ([Yusuf, 1998: 203](#)).

Baiturrahman Grand Mosque is the heart of Banda Aceh. Its location right in the middle of the city means that economic centers are located nearby, such as shops, city terminals and markets. Conditions like this refer to the characteristics that characterize Gordon Childe which were used by Muarif Ambary in analyzing his paper "Banda Aceh as a Center for Culture and Tamaddun". Gordon Childe's concept is used to observe several aspects of tamaddun that developed in Banda Aceh, especially in the 16th–18th centuries AD, namely the development of public buildings (palaces, cultural centers, worship, irrigation developments, warehouses and sari gardens, market centers, etc). The increasing development of science is both due to technological progress and economic prosperity ([Ambary, 1988, 88-89](#)).

In the field of education, Sultan Iskandar Muda has ordered state officials to build meunasahs or madrasas, places for gathering and deliberation for the public interest, places for prayer and as places for basic education for children. Apart from that, a secondary level of education was also built, called bale, and a dayah level of education was also built. In each mukim or uleebalang area, it is recommended that a dayah be established to continue education from the bale level. Dayah was established in a large hall as a place of study. Around it, small halls were built, called skeletons, as accommodation for the students. The Dayah leader is called Teungku Chik and the Rangkang leader is called Teungku Rangkang. Building educational institutions. For the next level, Sultan Iskandar Muda recommended the construction of higher education institutions in each Sagi led by a qadhi mu'adham, as well as a Jamik mosque. In the royal capital, at the corner of the Baiturrahman Grand Mosque, four beautiful and magnificent large halls were erected complete with libraries. This hall is called Darul Irfan. Each hall is led by a grand mufti (Djamil, 2005:28).

Apart from the interior and mosque which is the core of the city of Banda Aceh, there is also a sari park called Taman Ghairah. Nuruddin Ar-Raniry said that this park was 1,000 fathoms wide. Inside there are various types of plants that bear fruit, such as coconuts, bananas, and various types of flowers which are symbols of beauty. Apart from plants, there are also other important buildings, such as a meeting hall and the Isyqi Musyahadah Mosque, a place to surrender everything to Allah SWT ([Said, et al., 1998: 208](#)).

This park is beautified with Sngga Sumak, a kind of artificial lake and a bathing place filled with rose water. The garden is connected to the palace by a Pintô khôp (covered door). It is so named because on top of it the stones are arranged like petals and protrude upwards. Through the park flows a tributary originating from the mountains which is renowned for its clear water. The tributary is called Dar-ul Isyqi (Krueng Daroy) which was deliberately diverted to cross the park. The park is surrounded by walls which were used as a fort during the fight against the Dutch ([Said, et al., 1998: 208](#)).

Right in the middle of the park, the Gunongan building was erected, which still adorns the city of Banda Aceh to this day. The base area is octagonal and has three floors, the peak height of which reaches 10 m. Each level is made into a decorative building with a curved leaf motif ([Zainuddin, 1961: 55](#)).

Gunongan was built by Sultan Iskandar Muda to fulfill the request of his empress who liked mountains like those usually seen in her native area of Pahang, one of the areas in Malacca. It is said that the sultan usually came here to rest with his followers and at certain times went with his queen to give alms and to commemorate his deceased relatives. The general impression created by the building is that of a rough collection of orchids, as found in Hindu legend ([Djajadiningrat, 1911: 213](#)).

C. Snouck Hurgronje said - based on Acehnese sagas - that there was a sultan who married a princess from the interior, from a kingdom in the mountains. The sultan loved the wife, but the wife always missed her father and wanted to return to her country. To eliminate longing, the sultan built an artificial mountain, for his wife to entertain herself ([Said, 1962: 177](#)).

Conclusion

The reign of Sultan Iskandar Muda was the peak of the glory of the Kingdom of Aceh Darussalam. This progress was obtained because of its success in creating political and economic stability. In growing the economic sector, Sultan Iskandar Muda succeeded in turning Bandar Aceh Darussalam into a large port visited by various merchant ships from within and outside the country. This was even more so because of his policy of concentrating the pepper trade only in the port of the capital. During his reign, tax and excise collection was well organized. He founded the Furdhah Institute and empowered the harbormasters and uleebalang to collect taxes, both in the regions and in the center of the kingdom. Taxes are collected from foreign traders, local traders, farmers who own land (orchards, paddy fields and fields), sharecroppers, agricultural products and from the special rights of the sultans. The taxes collected from these taxpayers became a source of financing for the development of various aspects of life, so that the Kingdom of Aceh Darussalam was transformed into a large, strong, established and resilient kingdom on the island of Sumatra.

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