


RESEARCH ARTICLE

# Of Rule not Revenue: South Sudan's Revenue Complex from Colonial, Rebel, to Independent Rule, 1899 to 2023

Matthew Sterling Benson 

Conflict and Civiness Research Group, London School of Economics and Political Science (LSE), London, UK

Email: [m.s.benson@lse.ac.uk](mailto:m.s.benson@lse.ac.uk)

## Abstract

This article analyses taxation practices in colonial, post-colonial rebel-led, and independent South Sudan and argues that the ethos of taxation in the region has been and remains primarily oriented around predatory and coercive strategies of rule. This overarching pattern endures because the fundamental structure and rationale of revenue-raising practices, which collectively constitute South Sudan's revenue complex, have not changed since at least Anglo-Egyptian occupation of the region in 1899. The paper explains how tax collecting as predation began when the first colonial administration deployed taxes to acquire loyalty from customary authorities such as chiefs and sheikhs, who personally benefitted from their taxation powers. From the early 1960s to 2005, armed groups in the region periodically fought against Khartoum-led rule, and rebels extorted taxes from the population to help fuel their war efforts. Taxes in today's South Sudan, which acquired independence in 2011, are not collected to raise revenue except to pay off the individuals collecting them, and they continue to generate predation. The rise of international aid and windfalls from oil revenues have further diminished taxation's financial significance for the national government and have altered local authorities' coercive demands for payment. The portrait that emerges from the practices of South Sudan's successive war-makers and state-makers is one of taxation wielded as a technology of rule, one of coercion and often extortion, to fulfil the self-interests of tax collectors. The article is based on archival research in Sudanese and South Sudanese national archives, British colonial archives, and 205 interviews conducted in South Sudan.

**Keywords:** revenue; state formation; conflict; Africa; rebel; war; state-building; taxation

## Introduction

Popular depictions of South Sudan's politics typically rely upon the erroneous assumption that because the country acquired independent statehood in 2011, the

world's "youngest nation" is a *tabula rasa* in which the state is also new.<sup>1</sup> Far from "starting from scratch," scholarship on South Sudan's political divisions, civil wars, and its succession from Sudan has emphasized histories of political, economic, and identity-based inequities between successive governments and the country's vast rural territorial peripheries.<sup>2</sup> While informative, this literature overlooks how the "skeleton" of all states informs these dynamics in South Sudan: state budgets and revenue raising, which will be the focus here.<sup>3</sup> Also addressed will be whether and how the political sociologist Charles Tilly's aphorism that "war made the state and the state made war"—referring to how wartime taxes were central to early modern European state formation—might apply to South Sudan. Despite the country's decades-long civil wars, this has yet to be resolved.<sup>4</sup> "Rule" as I will use it here refers to the allocation of public goods and notably includes a country's security arena, such as defense and justice, and often encompasses a wide variation in the provisioning of collective-good.<sup>5</sup> Concepts of rule and revenue are not foreign to Africa studies,<sup>6</sup> and in the words of historian Paul Nugent, studying colonial taxation is "an exercise in reading the entrails for clues as to the disposition of the colonized" on the continent.<sup>7</sup>

I address these lacunas through an analysis of state budgets from 1899 to 2023, and interviews with South Sudanese about past taxation practices in the area. I argue that the country's revenue complex—how rulers obtain revenue to finance the state—remains

<sup>1</sup>Examples include F. Martin-Kessler and A. Poirat, "How to Build a Country from Scratch," *New York Times*, 4 Feb. 2013, <http://archive.nytimes.com/www.nytimes.com/2013/02/05/opinion/how-to-build-a-country-from-scratch.html> (accessed 19 Jan. 2022); and P. Moszynski, "Southern Sudan: Starting from Scratch," *Guardian*, 20 Jan. 2011, <https://www.theguardian.com/global-development/poverty-matters/2011/jan/20/southern-sudan-secession-new-start> (accessed 19 Jan. 2022).

<sup>2</sup>C. Leonardi, *Dealing with Government: Histories of Chiefship, Community and State* (Woodbridge: James Currey, 2013); E. Thomas, *South Sudan: A Slow Liberation* (London: Zed, 2015). This framing is not unique to South Sudan, and Frederick Cooper captures similar attitudes to the African continent in "Introduction: From Colonies to Third World," in *Africa since 1940: The Past of the Present* (Cambridge: Cambridge University Press, 2019), 1–19.

<sup>3</sup>Quoted in Schumpeter, J. (1954) "The Crisis of the Tax State," in A. Peacock, ed., *International Economic Papers: Translations Prepared for the International Economic Association*, vol. 4. London: Macmillan. J. Schumpeter, "The Crisis of the Tax State" [1918], in A. Peacock et al., eds., *International Economic Papers: Translations Prepared for the International Economic Association* (New York: Macmillan, 1954), 5–38.

<sup>4</sup>C. Tilly, *Coercion, Capital, and European States, AD 990–1990* (Cambridge: Basil Blackwell, 1990).

<sup>5</sup>As J. Roitman argues, "governance" is not always the best way to capture different forms of centrality in Africa, which is why I use "rule" in what follows. J. Roitman "The Ethics of Illegality in the Chad Basin," in J. Comaroff and J. L. Comaroff, eds., *Law and Disorder in the Postcolony* (Chicago: University of Chicago Press, 2006), 264. The reference to rule is from Levi, *Rule and Revenue*. Reference to a "security arena" draws from Alice Hills's argument that the concept captures competing and at times collaborating processes of security governance that draw upon customary forms of rule and police, intelligence, and military forces, more accurately depicting the contested nature of state institutions in conflict-affected countries in the Horn of Africa and elsewhere. See her "Security Sector or Security Arena? The Evidence from Somalia," *International Peacekeeping* 21, 2 (2014): 165–80.

<sup>6</sup>See V. van den Boogaard, W. Prichard, M. Benson, and N. Milicic, "Tax Revenue Mobilization in Conflict-Affected Developing Countries," *Journal of International Development* 30, 2 (2018): 345–64. For a recent summary of the literature suggesting that war, taxation, and state-making remain linked, see J. Frizell, "War and Modern Taxation," in P. Genschel and L. Seelkopf, eds., *Global Taxation: How Modern Taxes Conquered the World* (Oxford: Oxford University Press, 2021), 43–66.

<sup>7</sup>P. Nugent, *Boundaries, Communities and State-Making in West Africa: The Centrality of the Margins* (Cambridge: Cambridge University Press, 2019), 193.

rooted in a pattern of predation, raiding, and extortion. This pattern first unfolded in South Sudan because successive governments, as well as leaders of armed rebel groups that have challenged state authority, have relied upon the export of natural resources and the manipulation of external resources to finance rule. The primary natural resource exported was previously cotton, but now petroleum dominates. External resources imported include both humanitarian and development assistance.<sup>8</sup> Neither decades of civil wars nor independent statehood have disrupted how the South Sudanese state is financed and ruled. A major recurring outcome of the historical reliance on this type of state and rebel finance is that rulers have employed taxes, not to raise revenue, but as an essential tool for exercising control over territory.

I first explain how taxes rooted in predation and raiding functioned as a technology of rule for past and present regimes via the colonial state's embrace of a localized political economy the anthropologist Louisa Lombard describes as "forceful acquisition."<sup>9</sup> Briefly stated, the British-led colonial government which occupied the vast region that is now South Sudan from 1899 to 1956 coercively recruited from the territory's population a network of men who collaborated with the regime. The colonial state "bought" or "rented" this collaboration through the explicit promotion and expansion of these individuals' social status, which was contingent on their ability to coercively extort taxes from others.<sup>10</sup> These tax practices, which purposefully subordinated most of the populace into colonial subjecthood, were not entirely novel since they were adapted from taxation methods that had been imposed by regimes predating British-led rule.

The first section below examines the palimpsest of overlapping state and state-like tax practices in the region that emerged from post-colonial independence into the present. These included state rule from distant Khartoum, rebel rule, semi-autonomous government, and South Sudan's contemporary independence. Colonial-era tax practices endured throughout sustained Khartoum-led attempts to control the region. Additionally, rebel rulers coercively seized taxes to supplement war efforts during civil wars in the territory. However, rebels were mostly financed by external support from a range of different countries, not by tax revenue.

A second section traces how the measures that contributed to self-rule, from 2005 to South Sudan's statehood, failed to disrupt how the state is financed and correspondingly ruled. This overarching continuity was buttressed by the state's on-going dependence on revenue from natural resource exports which, again, are now primarily petroleum-based. With limited exceptions, poorly salaried and irregularly paid civil servants collect government taxes instead of rebels, while customary authorities administer some taxes within local communities, which they no longer remitted to the government. Rather than depart from previous patterns of rule rooted in predatory taxation practices, civil servants sustain their positions through the forceful acquisition of tax revenue that minimally pays their salaries.

The long-run qualitative and quantitative analysis of South Sudanese revenue raising practices presented here reinforces Charles Tilly's hypothesis that contemporary war-

<sup>8</sup>W. Reno, *Warfare in Independent Africa* (Cambridge: Cambridge University Press, 2011), 3.

<sup>9</sup>L. Lombard, *Hunting Game: Raiding Politics in the Central African Republic* (Cambridge: Cambridge University Press, 2020). The concept of a "technology of rule" is adapted from P. Miller and N. Rose, "Governing Economic Life," *Economy and Society* 19, 1 (1990): 1–30.

<sup>10</sup>Buying or renting political loyalty is a reference to Alex de Waal's Political Marketplace thesis, in *The Real Politics of the Horn of Africa: Money, War and the Business of Power* (Cambridge: Polity, 2015).

making and state-making dynamics contribute to the formation of coercive and oft-extortionate self-interested states.<sup>11</sup> This is as opposed to states rooted in a “social contract,” or a “society whose shared norms and expectations call forth a certain kind of [largely benevolent] government,” which emerged in parts of Europe and other places.<sup>12</sup> The case of South Sudan supports Tilly’s uninviting vision in which taxes embedded predation through the intertwined legacies of colonialism, civil wars, and rulers’ historic reliance on external revenue, which now includes oil and international development and humanitarian assistance.

This analysis is based on a review of archival material from 1899 to the early 2000s from Sudanese, South Sudanese, and British state archives and private papers, alongside 205 interviews with South Sudanese about tax practices from the twentieth century to the present. Archival research was undertaken from 2015 to late 2019, and the interviews were conducted from 2019 to 2023. The paper includes a review of a new dataset of colonial revenue patterns compiled from these archival sources. Though some of the patterns identified predate British-led occupation, which started in 1899, the analysis commences with that year because of the availability of British colonial archives.

Though Sudanese and South Sudanese state archives were reviewed, most of the files in the Sudanese archives are colonial files like those found in the British National Archives in London and Durham University’s Sudan Archive, whereas the National Archives of South Sudan hold a mix of colonial and post-independence files. Like most colonial archives, many of these files are rooted in the colonial perspective from both British-led rule and the Khartoum-led rule that followed it. Similarly, the collections of private papers drawn upon primarily contain files from Sudan People’s Liberation Movement/Army (SPLM/A) administrators in the years leading up to and after the 2005 Comprehensive Peace Agreement. While these are not colonial files, they convey the perspective of a rebel administration attempting to assert rule, which at times diverges from views of members of populations they sought to dominate. Consequently, these archives must be read “along the archival grain” to challenge the language and categorization of control.<sup>13</sup> Where possible, I foreground voices from individuals that both states sought to control to verify, critique, and provide alternative perspectives to these written accounts.

Interviews were also essential to capture taxpayer perspectives and non-state tax practices, and to address gaps in South Sudanese national archives due to civil war and environmental degradation. Most of the interviews were conducted in collaboration with ten members of the Bridge Network, a collective of South Sudanese researchers who conducted interviews using a questionnaire I developed for the study. Interview sites included towns and villages in nine out of South Sudan’s ten states: Central Equatoria, Eastern Equatoria, Jonglei, Lakes State, Upper Nile, Warrap, Western Bahr el Ghazal, Western Equatoria, and Unity. Direct taxes, those levied directly on an individual or a group, as opposed to indirect taxes such as

<sup>11</sup>C. Tilly, “War Making and State Making as Organized Crime,” in P. Evans, D. Rueschemeyer, and T. Skocpol, eds., *Bringing the State Back In* (Cambridge: Harvard University Press, 1985).

<sup>12</sup>*Ibid.*

<sup>13</sup>A. Stoler, *Along the Archival Grain: Epistemic Anxieties and Colonial Common Sense* (Princeton: Princeton University Press, 2009).

licenses and customs duties, are my main focus because they have better lent themselves to bargaining between taxpayers and government.<sup>14</sup>

### The Colonial Ethos of Taxation: Predation, Raiding, and Extortion

The overarching historical continuity from colonial to today's South Sudanese state taxation practices and related outcomes for the experience and nature of rule begins with the collection of colonial taxes known as tribute and poll taxes. The British-led colonial state, formally named the Anglo-Egyptian Condominium, only collected these types of taxes in the territory's geographic peripheries and struggled to do so at the start of colonial occupation in 1899. But by 1930 the colonial administration had transformed these taxes into a technology of rule in southern Sudan and other economic and social peripheries outside of Khartoum. Like other African countries, this enduring pattern was partly enabled because the Condominium's revenue complex was overwhelmingly financed by exports instead of taxes. Rather than reform the system, the Anglo-Egyptian colonial administration followed the line of least resistance, which was common in other European colonies in Africa.<sup>15</sup> Taxes were rooted in raiding and other predatory practices including extortion, which endured after independence in 1956 into the 1970s and formed the foundation of South Sudan's current revenue complex, which will be analyzed in the next section.

Tribute and poll taxes were the catch-all terms for the taxes imposed in southern Sudan, which was the Anglo-Egyptian Condominium's geographically largest periphery. The territory's other peripheries included Darfur and parts of the Red Sea and Kassala Provinces. A 1951 colonial report on direct taxes in southern Sudan noted, "Tribute [was] not strictly speaking a tax but a method of collecting Poll Tax, Animal Tax, and taxation on cultivation."<sup>16</sup> Other taxes that were often grouped into tribute and poll taxes included *ushur*, which was a tax of 10 percent of the value of agricultural harvests, and herd taxes, royalties, traders' taxes, boat taxes, taxes on land sales, and road taxes.<sup>17</sup> Poll taxes were typically levied on individuals or individual homes whereas tribute was assessed upon a community or group of people.

Tribute and poll taxes eventually became integral to how British colonial officials fostered a network of customary authorities, such as chiefs, sheikhs, and nazirs, who collaborated with the administration and operated as its interlocutors with the people. While collaboration with customary authorities was partly driven by pragmatic efforts to occupy the territory, customary authorities were also central to the theory of British colonial rule deployed throughout British-occupied Africa known as indirect rule. As part of indirect rule, customary authorities were selected by the colonial

<sup>14</sup>E. Lieberman, "Taxation Data as Indicators of State-Society Relations: Possibilities and Pitfalls in Cross-National Research," *Studies in Comparative International Development* 36, 4 (2002): 89–115; P. Havik, "Colonial Administration, Public Accounts and Fiscal Extraction: Policies and Revenues in Portuguese Africa (1900–1960)," *African Economic History* 41 (2013): 159–221.

<sup>15</sup>Nugent, *Boundaries*, 23.

<sup>16</sup>Assistant Financial Secretary to Financial Secretary via Deputy Financial Secretary, "Direct Taxation 1951," 30 Nov. 1950, Sudan National Records Office (hereafter NRO) Finance 163/6/29.

<sup>17</sup>For more on province revenue sources versus central government revenue sources, see Financial Secretary to All Governors, "Circular Letter No. 3 (1943)," 23 Jan. 1943, South Sudan National Archive, Juba (hereafter SSNA), PD 25.C.1. Also see M. W. Daly, *Empire on the Nile: The Anglo-Egyptian Sudan, 1898–1934* (Cambridge: Cambridge University Press, 2004), 197–201.

administration as government-backed agents who promulgated state-sanctioned notions of community, justice, and tradition.<sup>18</sup>

Colonial officials gradually came to understand that violent tax collection practices undermined colonial occupation over the course of the first two decades of rule, during which tax raiding and other coercive taxation logics prevailed. At the start of British occupation, tribute and poll taxes were a central component of the colonial state's militarized pacification patrols, which violently attempted to assert colonial rule in southern Sudan, often through predatory taxation practices.<sup>19</sup> British colonial officials such as Captain George Wauhope demanded tribute and poll taxes from customary authorities during these frequently-brutal military campaigns, which took place from 1899 to 1930 and preceded the formal imposition of indirect rule.<sup>20</sup> This tax included monetary and non-monetary goods such as ivory, grain, and livestock, and the campaigns forcefully linked its payment from customary authorities to the colonial regime as a sign of acknowledgment of or submission to it.<sup>21</sup> This kind of linkage between taxation and colonial subjugation was not unique to the Condominium. As Nugent describes for French-occupied Africa, "refusal [to pay taxes] was tantamount to an act of rebellion" and any delays in payment were considered a "display of recalcitrance."<sup>22</sup>

The main service taxpayers received in return was periodic respite from coercive taxes. Taxpayers consequently experienced the first two decades of the British-led colonial government's rule as a continuation of violent militarized and extortionate raiding that resembled previous governments' oppressive taxation tactics.<sup>23</sup> Prior states included the Mahdiyya, which lasted from 1820 to 1885, and the Turkiyya, which ruled from 1820 to 1885; both regimes ruled parts of northern Sudan and sought to penetrate southern Sudan.

Robert Vesey Savile's 1902 diary of a tribute collection tour from when he was a member of the British-led colonial administration underscores both the violence of tax raids and their continuity with previous regimes' brutal tax practices. Vesey

<sup>18</sup>Leonardi, *Dealing with Government*.

<sup>19</sup>Letter from Captain G. B. Wauhope to Governor Upper Nile Province, "Concerning Tribute Collection Among the Nuer," 22 Apr. 1913, NRO UNP 1/12/101; report by Governor Upper Nile Province Major C. H. Stigand, "On Sobat Valley Nuers," 22 Apr. 1913, NRO UNP 1/12/101; P. Coriat to C. A. Willis, "Report on the Nuer Settlement in the Gun Law," 24 May 1929, NRO Civil Secretary (Civsec) 1/3/8. For more on the "performance" of the colonial state's superiority through weapons and state-backed pageantry, see J. Willis, "Tribal Gatherings: Colonial Spectacle, Native Administration and Local Government in Condominium Sudan," *Past and Present* 211 (2011): 243–68; and B. Tuttle, "As Imposing a Show as Possible: Aviation in Colonial Sudan and South Sudan, 1916–1930," *Juba in the Making* website, 2018, <https://jubainthetaking.com/as-imposing-a-show-as-possible-aviation-colonial-sudan/> (accessed 25 Jan. 2022).

<sup>20</sup>For more on the linkages between the pacification of southern Sudan and taxation, see D. Johnson, ed., *Empire on the Nile: Documents and Texts from the Pacification of the Southern Sudan, 1898–1930* (Oxford: Oxford University Press, 2016); D. Johnson, "Tribal Boundaries and Border Wars: Nuer-Dinka Relations in the Sobat and Zaraf Valley's, c. 1860–1976," *Journal of African History* 23, 2 (1982): 183–203; and R. Collins, *The Land beyond the Rivers: The Southern Sudan, 1898–1918* (New Haven: Yale University Press, 1971).

<sup>21</sup>Daly, *Empire on the Nile*, 199.

<sup>22</sup>P. Nugent, *Boundaries*, 193.

<sup>23</sup>Colonial officials acknowledged these limitations: Major-General Governor-General Sir R. Wingate, "Memorandum," 18 Jan. 1903, British Library R/20/A/1212; Major-General Governor-General Sir R. Wingate, "North-East Africa and Soudan," India Office Records and Private Papers, British Library, R/20/A/1212; D. Johnson, *Nuer Prophets: A History of Prophecy from Upper Nile in the Nineteenth and Twentieth Centuries* (Oxford: Clarendon, 1994).

instructed his subordinates to “ransom” livestock within a fenced enclosure known as a *zariba*. This popular British-led taxation practice was exercised throughout the Condominium and was borrowed from Turkiyya and Mahdiyya taxation methods. Taxpayers could liberate their livestock from a *zariba* if they paid a tax to Savile and his subordinates within the colonial administration, who were typically Egyptian or hailed from parts of northern Sudan rather than southern communities.<sup>24</sup>

The work of post-colonial Sudanese novelist Tayeb Saleh vividly captures both the lived reality of harassed taxpayers and the experience of colonial rule, drawn from northern Sudan and Egypt, which were led by British officials including Savile. In *Seasons of Migration to the North*, Saleh observed:

The English District Commissioner was a god who had a free hand over an area larger than the whole of the British Isle and lived in an enormous palace full of servants and guarded by troops. They used to behave like gods. They would employ us, the junior government officials who were natives of the country to bring in the taxes. The people would grumble and complain to the English Commissioner and naturally it was the English Commissioner who was indulgent and showed mercy. And in this way they sowed hatred in the hearts of the people for us, their kinsmen, and love for the colonizers, the intruders.<sup>25</sup>

Saleh’s description reflects the enduring legacy of these taxation dynamics in the region and provides a crucial counterpoint to the British colonial perspectives often privileged in colonial archives. As in Tayeb Saleh’s portrayal, British administrators altered their practices after a series of missteps emerged from harsh taxation methods exercised by Savile and others. For instance, coercive tax methods were one catalyst for outbreaks of violence against the colonial government in southern Sudan and parts of Darfur in northwest Sudan. Harsh taxation practices also disrupted the local economy in northeastern regions within the then-unified territory, which contributed to famine. By the early 1920s, colonial administrators such as Major Chauncey Hugh Stigand had conceded that forceful tax collection methods imposed by British-led northerners and Egyptians increased the risk of resentment and rebellion.<sup>26</sup>

<sup>24</sup>See Robert Vesey Savile, “Diary of a Tribute Collecting Tour of Northern Kassala on the Gash River,” 4 Apr.–10 May 1903, Sudan Archive at Durham (SAD) 427/3/1-51. Additional references include Leonardi, *Dealing with Government*; Thomas, *South Sudan*; A. Bjørkelo, *Prelude to the Mahdiyya: Peasants and Traders in the Shendi Region, 1821–1885* (Cambridge: Cambridge University Press, 1989); J. Ewald, *Soldiers, Traders and Slaves: State Formation and Economic Transformation in the Greater Nile Valley, 1700–1885* (Madison: University of Wisconsin Press, 1990).

<sup>25</sup>T. Saleh, *Seasons of Migration to the North* (Oxford: Heinemann Publishers, 1969), 53.

<sup>26</sup>Report by Major C. H. Stigand, Governor Upper Nile Province, “On Sobat Valley Nuers,” 22 Apr. 1913, NRO UNP 1/12/101; Letter from Captain G. B. Wauhope to Governor Upper Nile Province, “Concerning Tribute Collection among the Nuer,” 22 Apr. 1913, NRO UNP 1/12/101; Note on Native Administration, Yei District, Equatoria (sent to Governor 15 Feb. 1939) by District Commissioner Tracey, NRO Equatoria 2/2/8; The Commissioner, Nomad Administration, Sinkat from Douglas Newbold, District Commissioner, Hadendowa District, 3 Jan. 1929, “The Tribal Economics of the Hadendowa,” NRO Civsec 22/1/3; R. Pankhurst and D. Johnson, “The Great Drought and Famine of 1888–92 in Northeast Africa,” in D. Johnson, and D. Anderson, eds., *The Ecology of Survival: Case Studies from Northeast African History* (London: Lester Crook, 1989); S. Serels, *Starvation and the State: Famine, Slavery, and Power in Sudan, 1883–1956* (New York: Palgrave Macmillan, 2013).

British fears of an emergent anti-colonial or nationalist “intelligentsia class” also accelerated the turn towards tax collection practices that relied upon customary authorities rather than colonial officials. These anxieties were compelled by neighboring Egypt’s partial decolonization, during which the British Governor-General Lee Stack was assassinated in Cairo. In colonial Sudan the contemporaneous rise of the militarized and nationalist White Flag League fueled similar worries.<sup>27</sup> Consequently, in 1926, one of the first Condominium policies on administrative devolution argued that the Nigerian model of indirect rule was applicable to the Condominium’s territorial peripheries because the Nigerian colonial state-backed “big Emirs” in British-occupied Nigeria were a “valuable bulwark against outbreaks of [nationalist or religious] fanaticism.”<sup>28</sup>

By the 1930s the combination of administrative necessity and patchy colonial theory impelled colonial officials’ systematic attempts to collaborate with a cadre of customary authorities who were recruited, monitored, and motivated through taxes. The top-ranking British official at the time, Governor General John Maffey, even argued for a version of decentralization or devolution that explicitly parceled the country into ethnically determined administrative units to eradicate what he declared were the “septic germs” of anti-colonial nationalism.<sup>29</sup> Closed District Ordinances were the most extreme manifestation of this state-sanctioned, ethnically compartmentalized territorialization, which limited the flow of people and trade throughout the Condominium and endured until 1946. The southern Policy was the last of these ordinances, which called for ruling southern Sudan and other economic, social, and geographic peripheries as a “series of self-contained racial or tribal units [...] based [...] upon indigenous customs, traditional usage and beliefs” ruled by customary authorities.<sup>30</sup>

Three additional factors transformed direct taxation from a practice that had undermined the initial colonial regime into the primary mechanism that underpinned it by its 1956 end. Customary authorities’ abilities to forcefully acquire tax revenue was at the heart of these intertwined processes, which included how colonial administrators used taxes to construct ethnic and tribal units within the region and expand customary authorities’ social status and survey their performance and loyalty. Aspects of these processes continue to shape South Sudan’s revenue complex, which still features taxation by customary authorities.

First, customary authorities obtained support from the colonial regime only if they had enough taxpayers under their remit, and this shaped Maffey’s notion and construction of ethnic and tribal units. Poll taxes and tribute contributed to the racialization of communities within the region because they were generally determined by the number of adult males in individual social units that the British

<sup>27</sup>P. Woodward, *Sudan, 1898–1989: The Unstable State* (Boulder: Lynne Rienner, 1990).

<sup>28</sup>Emirs were roughly analogous to chiefs and sheikhs in Anglo-Egyptian southern Sudan. References to these linkages are detailed in Reginald Davies, “Note on Native Administration in Nigeria,” 22 Jan. 1925, NRO Civsec 1 Sept. 1932; Reginald Davies, “Further Steps in Devolution,” encl. in Civil Secretary to all Governors, 20 Jan. 1930, NRO Civsec 2 1/1/2.

<sup>29</sup>Woodward, *Sudan*, 56–57.

<sup>30</sup>R. Beshir, *The Southern Sudan: Background to Conflict* (New York: Frederick A. Praeger, 1968), 115; A. Young, *Transforming Sudan: Decolonisation, Development and State Formation* (Cambridge: Cambridge University Press, 2017), 35; M. A. Rahim, “The Development of British Policy in the Southern Sudan 1899–1947,” *Middle Eastern Studies* 2, 3 (1966), 227–39, 231.



defined as tribes, which were delineated according to ethnic or sub-ethnic categorizations. In line with indirect rule, government-backed customary authorities were essential for ruling these units and the number of taxpayers they oversaw provided the basis for how British officials selected customary authorities.

The ease with which British colonial officials assessed taxes through a customary authority was a fundamental criterion British administrators used to determine the size of different tribes or subsections of tribes. For example, in 1954 District Commissioner Brian Carlisle, the top British colonial official in Rumbek in Bahr el-Ghazal, argued that social units of approximately one thousand taxpayers were easier to manage and thus preferred. By comparison, chiefs with communities of three to four hundred taxpayers were too small in Carlisle's estimation because the associated proliferation of chiefs was more troublesome for him to control.<sup>31</sup>

Taxes consequently helped colonial officials identify and map boundaries within the vast territory in the absence of a formal census—none was taken in the British-led occupation of Sudan until just before independence.<sup>32</sup> The perceived legitimacy of national and some international boundaries has subsequently been shaped by the geography of where a customary authority remitted their taxes. As early as 1913, Captain George Boothby Wauhope observed this potentiality when he oversaw tax collection in southern Sudan's contested Zeraf Valley. Wauhope acknowledged, "I hope it is not contemplated to make a fixed boundary between the tribes other than one merely for Government purposes of taxing, [since] the enforcement of fixed boundaries between tribes leads to endless friction between the people thus divided."<sup>33</sup>

Despite Wauhope's concern, colonial tax patterns imparted what historian Cherry Leonardi identifies as a contested "patchwork" of ethnically territorialized claims that continues in South Sudan.<sup>34</sup> A 2020 interview conducted with a youth leader in Luonyaker in the Bahr el-Ghazal region foregrounds the salience of colonial tax practices for national and international boundary-making. Significantly, the account also articulates how competing boundaries were in practice negotiated from the perspective of the taxpaying community rather than the colonial regime. According to this individual, a customary authority that represented people in the area placed "tax money in a small bag called a *lutho* and carr[ied] it all the way from Apuk to Tonj town where the British were based ... and [also paid taxes to British officials in] Abyei."<sup>35</sup> In this instance, the customary authority distributed tax revenue to two different regions both to maintain his colonial government sponsored "career" and assert ethnic or sub-ethnically territorialized claims within the disputed Abyei region.<sup>36</sup>

<sup>31</sup>Handing-over Notes by Brian Apear Carlisle for Lakes District, 1 Nov. 1954, SAD 725/53-76.

<sup>32</sup>No census was carried out in the Condominium until a year before independence, in 1955. In Upper Nile Province there were attempts to count huts as a quasi-census in 1927-1928. See District Commissioner, Bor and Duk District to Governor Upper Nile Province, "Assessment and Collections of Tribute 1931-32," 19 Dec. 1931, SSNA, Juba BD. For more, see G. Balamoan, *Peoples and Economics in the Sudan, 1884 to 1956* (Cambridge: Harvard University Center for Population Studies, 1981).

<sup>33</sup>Letter from Captain G. B. Wauhope to Governor Upper Nile Province, "Concerning Tribute Collection among the Nuer," 22 Apr. 1913, NRO UNP 1/12/101.

<sup>34</sup>C. Leonardi, "Patchwork States: The Localization of State Territoriality on the South Sudan-Uganda Border, 1914-2014," *Past and Present* 248, 1 (2020): 209-58.

<sup>35</sup>Author's interview with a youth leader, Luonyaker, South Sudan, 9 June 2020.

<sup>36</sup>The concept of "careers" draws on the sociologists Erving Goffman's explanation in which an individual "move(s) back and forth between the self and its significant society, without having overly to rely for data

Second, the colonial administration granted chiefs and sheikhs the power to keep a proportion of their tax revenue as a protean salary and incentivized chiefs and other customary authorities to collaborate with government-backed colonial courts. In many instances, tax-collecting customary authorities received 10 percent of the revenue they generated.<sup>37</sup> The “privilege” of chieftaincy was complimented by the colonial state’s placement of customary authorities on state-sanctioned native courts within communities the state racialized as African. Native courts were a central component of the separate “native” legal system that indirect rule established.<sup>38</sup> A significant outcome of customary authorities’ state-sanctioned tax collection powers and court duties was that they enhanced their social status within their communities.

Third, to a limited extent, the colonial state monitored the performance of government-backed customary authorities, and their loyalty to the state, by assessing the regularity with which they paid tribute and poll taxes. As the Governor of Upper Nile Province Albert Guy Pawson acknowledged in 1932, the colonial government largely relied on “intelligent guesswork” to assess taxpayer wealth.<sup>39</sup> Gaps in the colonial state’s surveillance power, combined with customary authorities’ elevated social status through taxation and native courts, granted chiefs relative autonomy and discretion over how much revenue they could keep for personal use.<sup>40</sup>

The forceful acquisition of taxes was the linchpin that drastically augmented customary authorities’ economic and social positions within their communities throughout each of these three processes. The benefits they accrued were largely self-interested and did not extend to most of the population. An illustrative example emerged ten years before the Condominium was decolonized. In 1946, the highest-ranking British official in the southern administrative region of Equatoria Province, Governor B. V. Marwood, argued that some government-selected customary authorities engaged in “tyrannical” tax collection practices. In Marwood’s estimation, chiefs’ extractive revenue-raising methods compelled people to seek employment as government civil servants, which would bring them tax exemptions.

Rather than query if the colonial government’s reliance on customary authorities for taxation was deleterious for most of the population, Marwood argued that these taxpayer attempts to obtain civil service jobs threatened British-led colonial rule. To his imagination, these individuals’ efforts to ostensibly obtain respite from customary authorities’ predatory tax practices did not adhere to state-backed conceptions of neotraditional African communities. Instead, government employment would purportedly result in a “throwing off of all tribal loyalties and obligations,” which

---

upon what the person says he thinks he imagines himself to be”; “The Moral Career of the Mental Patient,” *Psychiatry: Journal for the Study of Interpersonal Processes* 22 (1959): 123–42,

<sup>37</sup>District Commissioner of Bor to Governor Upper Nile, Malakal, “Ngok Dinka Tribute,” 15 July 1951, SSNA, Juba BD 26.A.1; and to Governor Upper Nile Province, “Remuneration for Assessment & Collection,” 1 Nov. 1937, SSNA, Juba BD 26.A.1.

<sup>38</sup>M. Massoud, *Law’s Fragile State: Colonial, Authoritarian and Humanitarian Legacies in Sudan* (Cambridge: Cambridge University Press, 2013); and M. Mamdani, *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism* (Princeton: Princeton University Press, 1996).

<sup>39</sup>District Commissioner Bor to Governor Upper Nile Province, “Tribute,” 18 Dec. 1932, SSNA, Juba, BD 26.A.1.

<sup>40</sup>For more on the role of customary authorities on native courts, into the present, see Massoud, *Law’s Fragile State*, 70.

would threaten the subordination of southern Sudanese people to the colonial state.<sup>41</sup>

Thus, civil service employment of the local population was perceived as a threat to British-led colonial rule, forestalled southern Sudanese participation in local government, and deepened the state's reliance on customary authorities. These outcomes emerged because, according to Marwood, "The [African] Government Official joined a special privileged class which owed service and obedience to only its particular departmental superiors." He added, "any idea that he [all civil servants then were men] had any duty to perform for the general good seemed to have been forgotten."<sup>42</sup>

Marwood's British administrative colleagues shared his view, which contributed to how the network of customary authorities remained embedded in southern Sudan, and taxes endured as tools for rulers to control the territory rather than raise finances. For instance, in 1948 the Deputy Governor of Wau argued "as a matter of policy": "It is most undesirable that Government employees should form a privileged class enjoying exemption from the only direct taxation to which they are subject in the south, and thus [sever] the (often sole remaining) bond which links them to their tribal unit." The same Deputy Governor added, "It is intolerable when they maintain 'I am a Government servant, therefore I do not pay taxes'—which has at the back of it the notion 'I am not subject to tribal discipline nor the orders of my chief or local authority nor the decisions of a native court.'"<sup>43</sup>

The deployment of government salaries as a privilege rather than a right reflects European colonial administrators' efforts to ensure colonial subjects were materially dependent upon the African colonial state as a feature of subjecthood. As the historian and political theorist Achille Mbembe and anthropologist Janet Roitman jointly argue, this logic was grounded in colonial understandings that sought to bind the relations among "wealth, work, and the state." Roitman separately observed in Cameroon that the "materiality of the civil link between the [colonial] state and its subjects [was] realized through taxes ... or *even simply money*, produced by state infrastructure."<sup>44</sup> Nor was the thread of colonial logic that privileged the primacy of colonial state-backed racial categories unique to southern Sudan or Marwood and his coterie of subordinates. As the historian Mahmood Mamdani argues, the colonial state's legal enforcement of racial categories such as "African" through collaboration with customary authority-led native courts were foundational to the global expansion of colonialism.<sup>45</sup>

Even as customary authorities became central to how the colonial state was ruled, there were limits to how much they could leverage their positions for financial and

<sup>41</sup>Tax exemptions for government employees commenced as early as 1935; see Deputy Governor Upper Nile to District Commissioner of Bor, encl. in "Bor District Tributes and General Rulings and General Correspondence File," 20 Aug. 1935, SSNA, Juba, BD 26.A.1; and Governor Equatoria to Financial Secretary through Civil Secretary, 22 Nov. 1946, NRO Finance 163/6/29. Tax exemptions for government employees continued until the end of Anglo-Egyptian rule; see Petition from Bor Jally Kongor to Governor Malakal, encl. in Governor Upper Nile to District Commissioner Bor, "Poll Tax," 27 July 1953, SSNA, Juba, BD 26.A.1.

<sup>42</sup>Ibid.

<sup>43</sup>Governor Equatoria to Deputy Governor Wau and all Equatoria Province District Commissioners and Heads of Departments, "Assessment of Poll Tax and Tribute 1948," 3 Feb. 1948, SSNA, Juba, ED 91.A.1.

<sup>44</sup>J. Roitman, *Fiscal Disobedience: An Anthropology of Economic Regulation in Central Africa* (Princeton: Princeton University Press, 2005), 42.

<sup>45</sup>M. Mamdani, *Neither Settler nor Native: The Making and Unmaking of Permanent Minorities* (Cambridge: Harvard University Press, 2020).

social advantage. British officials occasionally prosecuted chiefs for what colonial administrators understood as a “misappropriation” of taxes, such as Chief Cut Dhuol, one of four Lake District chiefs imprisoned in September 1953 for “eating Government fines.”<sup>46</sup> Misappropriation loosely referred to his failure to report or remit to the colonial administration the entirety of the taxes he was suspected of having collected. While administrators framed the behavior as misappropriation, Chief Cut Dhuol and others might have interpreted their actions differently, perhaps as their rightful acquisition of tax revenue in defiance of the colonial regime.

Chief Cut Dhuol’s experience underscores that, despite the threat of prosecution, customary authorities wielded a degree of autonomy akin to how the chief in Abyei managed competing boundary claims by reporting taxes to two areas. Colonial administrators turned a blind eye toward a customary authority perceived as misappropriating taxes if the individual was considered to have a high degree of sovereignty within the populations he commanded.<sup>47</sup> For example, even prior to his 1953 imprisonment, Chief Cut Dhuol had been removed by the colonial government and then returned to his chieftaincy.<sup>48</sup> Nor was this unique to the Condominium; other British-occupied territories where direct taxes were levied also adhered to the practice, which was even referenced by the main theorist of indirect rule, Frederick Lugard.<sup>49</sup>

A simultaneous outcome of these developments was that the colonial state’s taxation practices frequently empowered extractive government-backed customary authorities and accelerated the fiscal subordination of the peripheries to the central government. This partially emerged through colonial officials’ claims that southern local governments lacked the administrative capacity to generate reliable financial accounts.<sup>50</sup> Another consequence of British officials’ rejection of southern civil servants, to uphold the racial basis that forged the colonial state’s ideological underpinnings, was that the central government stymied native treasuries from generating surpluses. Consequently, though native treasuries were a core part of the colonial theory of indirect rule, they could not generate sufficient revenues to pay for local government expenses.<sup>51</sup>

This contradiction was recognized as early as 1933 when the Province Handbook for the southern regional government of Mongalla reported, “as long as native authorities are precluded from accumulating funds [in native treasuries], in other words are denied any responsible financial existence, they will never be able to say ‘we have saved enough money and should like to buy a coffee huller’ [which could have

<sup>46</sup>Handing-Over Notes by Carlisle, 1 Nov. 1954.

<sup>47</sup>A.H.M. Kirk-Green, *The Principles of Native Administration in Nigeria: Selected Documents, 1900–1947* (Oxford: Oxford University Press, 1965).

<sup>48</sup>Handing-Over Notes by Carlisle, 1 Nov. 1954.

<sup>49</sup>J. Bolt and L. Gardner, “Tax Compliance under Indirect Rule in British Africa,” *African Economic History Network, Working Paper 40* (2018), 26.

<sup>50</sup>“Progress Made in Local Self-Government during 1941,” encl. in Short Report by the Governor-General on the Administration, “Finances and Conditions of the Sudan in 1941,” NRO Finance, 57/27/113.

<sup>51</sup>See Reginald Davies’s writings on native treasuries: Northern Governors’ Meeting, “1920 Powers of Native Chiefs and Sheikhs,” 1920, NRO Civsec 1/9/30; and “Further Steps in Devolution,” encl. in Civil Secretary to all Governors, 20 Jan. 1930, NRO Civsec 2 1/1/2; Governor Equatoria to Civil Secretary, “Financial Devolution to Local Administrative Authorities,” 21 Apr. 1939, NRO Equatoria Province 2/2/8.

potentially been used to expand income generating opportunities].”<sup>52</sup> By 1951, the Financial Secretary for Local Government, Philip Pawson, relinquished any idea that southern local governments would generate a sufficient surplus to establish reserves: “Owing to wide differences in local conditions, dates of tax collection and methods of budgeting, it has proved impossible to devise [*sic*] a fair system for effecting this and the intention has been abandoned.”<sup>53</sup> Local governments were instead “assisted to this end by the Central Government, to the extent that they cannot now fill the accounts from their own resources; probably through acceptance by the Central Government in the fixed contribution.”<sup>54</sup>

That taxes became essential for the colonial administration as a means to rule, rather than raise revenue, is underscored by direct taxation’s paltry contribution to the government’s national budget. As tables 1 and 2 show, direct taxes were only vital to the national revenue base during the first five years of occupation and their contribution had become trivial by the end of British-led rule. This is largely explained by the transformation in Condominium finances from 1899 to 1956. Like most European colonies in Africa, the Condominium, first, was required to be self-financed and received no fiscal transfers from the metropole, and second, was throughout its existence financed predominantly by exports.<sup>55</sup>

Taxes, then, were an integral technology of rule employed by the British-led colonial regime to maintain control over the territory’s vast geographic, economic, and social peripheries, as they asserted and maintained hierarchies partially intended to forestall nationalist or religious uprisings. A significant outcome of these tax practices is that taxes informed the co-construction of racial identities that British colonial officials managed through customary authorities, which provided a foundation that British officials argued legitimated colonial rule. While customary authorities benefitted from their elevated status, the main “service” that taxpayers received from customary authorities was a temporary respite from predation until taxes were again due.

Colonial Sudan therefore closely adhered to the historian Frederick Cooper’s “gatekeeper state,” African states which had limited control over their populations but tightly regulated the export of resources from their territories.<sup>56</sup> Like other gatekeeper states, as the composition of the territory’s exports shifted to more lucrative cotton exports toward the middle of colonial occupation and into independence, finances from direct taxes became increasingly marginal. But as Nugent argues, the nature of “keeping the gate” varied, with consequences for the relationships between states and their subjects.<sup>57</sup> The Condominium’s experience conforms to historian Ewout Frankema’s characterization of a “night watchmen (or minimalist) state.” As in Frankema’s typology, which draws upon the economist Anne Booth’s earlier classification, the Condominium’s primary objective was to

<sup>52</sup>“Mongalla Province Summary of Information,” encl. in Mongalla Province Handbook, Nov. 1933, NRO Civsec 57/35/131.

<sup>53</sup>Philip Pawson, “Local Government Budget for the Six Months 1.1.51 to 30.6.51,” encl. in Circular Letter no. 18, 20 May 1950, SSNA, Juba. B.1.51-52.

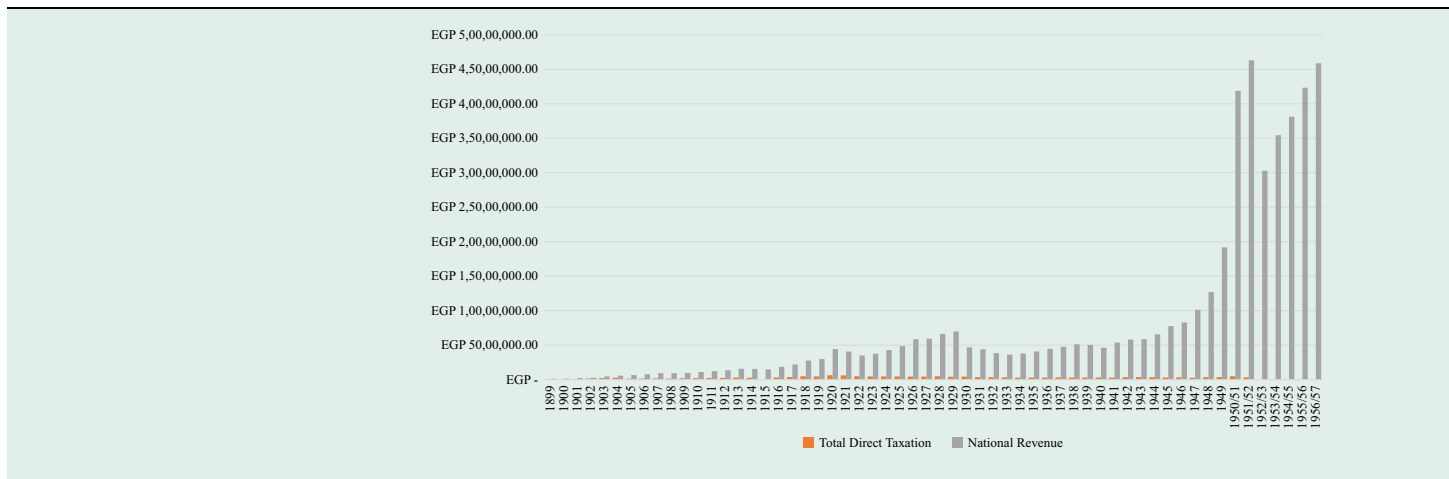
<sup>54</sup>*Ibid.*

<sup>55</sup>For broader analysis of how British-occupied African countries were financed, see L. Gardner, *Taxing Colonial Africa: The Political Economy of British Imperialism* (Oxford: Oxford University Press, 2012).

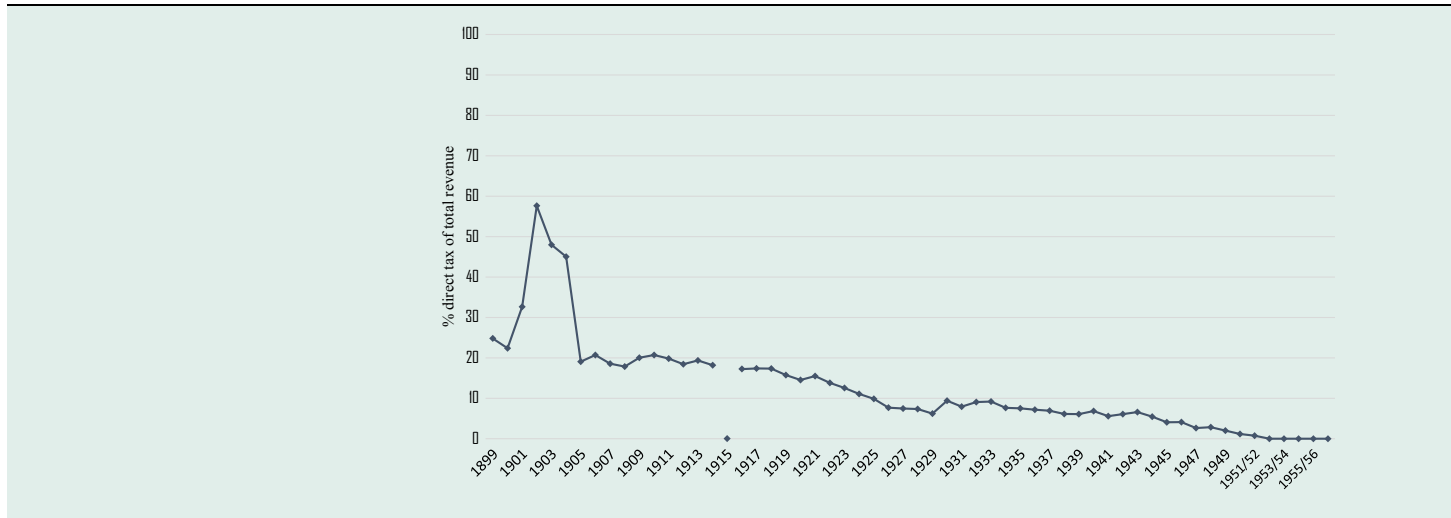
<sup>56</sup>Cooper, *Africa since 1940*.

<sup>57</sup>Nugent, *Boundaries*, 157–58.

**Table 1:** Total Revenue and Direct Tax Revenue in Egyptian Pounds, 1899–1956



Source: Author's calculations based on Annual Reports of the Governor General (1906–1949), available at the Sudan Archive, Durham University. Note that statistics for 1915 were not recorded.

**Table 2:** Percent Direct Tax of Total Revenue, 1899–1956

Source: Author's calculations based on Annual Reports of the Governor General (1906–1949), available at the Sudan Archive, Durham University. Note statistics for 1915 were unrecorded.

secure order using limited levers, which in this instance principally constituted taxation.<sup>58</sup> The ethos of taxation and its related outcomes for the southern Sudanese populace was one of continued predation and raiding that perpetuated previous extortionate patterns of rule. We now turn to subsequent ruling dynamics in the region, and how this overarching logic endured as rulers gradually came to finance the country with oil revenues and international assistance.

### Enduring Predation: Post-Colonial Rebel and Post-Independence Taxation Practices

This section examines the palimpsest of taxation practices and related implications for the nature and experience of rule from postcolonial independence, when the region that is now South Sudan was unified with Sudan, through semiautonomous rule and secession in 2011. Rebels and civil servants collected taxes during this timeframe even as customary authorities continued to assess them. Three nominal categories of tax practices consequently emerged during these years: rebel, government, and taxation by customary authorities. Not unlike taxation patterns in colonial southern Sudan, these taxation repertoires have been consistently shored up by internationally obtained non-tax revenues, which have been the principal source of finance for governments and rebel groups alike, even as they transitioned from cotton to oil exports. This section explores how taxes have nonetheless remained key tools for institutionalized predation feeding an extractive state dynamic that persists despite transformations to the region's fiscal base.<sup>59</sup>

In 1955, a year before nominal post-colonial independence, the British hope that customary authorities would function as bulwarks against nationalist uprisings was undone by a mutiny in Torit, near southern Sudan's Ugandan border. This uprising sparked other "disturbances" against northern-led rule across southern Sudanese towns. As the historian Øystein Rolandsen described, though there were casualties, violence was brief, and followed by a relative peace that lasted until the early 1960s.<sup>60</sup> Given the uprising's brevity, taxes were not a part of the conflict and the Khartoum-led government maintained colonial-era taxation practices.

In 1963, the peace was ruptured when unrest in southern Sudan's three provinces contributed to a civil war between the Khartoum-led government and the Anya-Nya guerrilla movement. Our knowledge of Anya-Nya's taxation practices is fragmentary, and unlike the later Sudan People's Liberation Movement/Army (SPLM/A), the Anya-Nya failed to establish a local administration organized around taxation or any other means of finance. Prevailing narratives note that Anya-Nya guerrilla leaders collaborated with local communities in the south and "relied heavily on ... village populations for recruitment, supplies, transport, intelligence, and some

<sup>58</sup>E. Frankema, "Colonial Taxation and Government Spending in British Africa, 1880–1940: Maximizing Revenue or Minimizing Effort?," *Explorations in Economic History* 48 (2010): 136–49. Frankema adapts this typology from A. Booth, "Night Watchmen, Extractive, or Developmental States? Some Evidence from Late Colonial South-East Asia," *Economic History Review* 60, 2 (2007): 241–66.

<sup>59</sup>Ibid.

<sup>60</sup>Ø. Rolandsen, "A False Start: Between War and Peace in the Southern Sudan, 1956–62," *Journal of African History* 52, 1 (2011): 105–23.



medical facilities.”<sup>61</sup> As Rolandsen and the historian Nicki Kindersley argue, the Anya-Nya’s tactics blurred boundaries between banditry and more formalized rebel tactics, and because the movement was atomized its effectiveness was limited.<sup>62</sup>

The material support that the Anya-Nya generated from looting and other predatory taxation practices was not enough to wage a financially costly war. Instead, in the first recorded instance in the region since British-led occupation, the rebel movement was internationally financed. As historian Justin Willis observes, southern political activism between 1956 to 1972 fluctuated between Khartoum, neighboring countries, and international actors.<sup>63</sup> Ethiopia’s Ministry of Defense supported the Anya-Nya with finances, materiel, and food and permitted weapons to be purchased in Ethiopia and transported through that country into southern Sudan. The movement also tried to forge broader networks with neighboring countries that opposed the Khartoum-led government, such as Chad and Uganda.<sup>64</sup> Beyond the Horn of Africa, the historian Yotam Gidron reports that Israel, too, provided the Anya-Nya financial support, weapons, and military training.<sup>65</sup>

The first civil war ended with the March 1972 ratification of the Addis Ababa Agreement and the Regional Government Act, upon which a Southern Regional Government took shape that lasted until 1983. Instead of introducing a new revenue complex, the new government perpetuated tribute and poll taxes, which replicated their colonial precursors in their muddled modes of assessment and collection. In another continuity, many of the same government-recognized customary authorities who collected taxes had done so as well under British-led colonial occupation. Nor had the replacement of British or Egyptian colonial officials with Sudanese civil servants through “Sudanisation” supplanted colonial-era revenue policies and related strategies of rule.<sup>66</sup> An exception to this colonial through-line was a brief experiment with a social service tax, also known as *mocoro* which was introduced as part of the 1976 Social Service Tax Act, which persisted into the 2000s.<sup>67</sup>

Significantly, *mocoro* in practice resembled tribute and poll taxes even though it was formally a social service tax, and it only nominally contributed to a social safety net. Similar to colonial-era taxes, government employees were exempted from *mocoro* and customary authorities collected it.<sup>68</sup> *Mocoro*’s resemblance to tribute and poll taxes also extended to the difficulties associated with its assessment owing to

<sup>61</sup>E. N. Wakoson, “The Origin and Development of the Anya-Nya Movement 1955–1972,” in M. O. Beshir, ed., *Southern Sudan: Regionalism & Religion* (Khartoum: University of Khartoum, 1984), 136–37.

<sup>62</sup>Ø. Rolandsen and N. Kindersley, “The Nasty War: Organised Violence during the Anya-Nya Insurgency in South Sudan, 1963–72,” *Journal of African History* 60, 1 (2019): 87–107.

<sup>63</sup>J. Willis, “The Southern Problem: Representing Sudan’s Southern Provinces to c. 1970,” *Journal of African History* 56, 2 (2015): 281–300.

<sup>64</sup>L. Aalen, “Ethiopian State Support to Insurgency in Southern Sudan from 1962 to 1983: Local, Regional, and Global Connections,” *Journal of Eastern African Studies* 8, 4 (2014): 626–41.

<sup>65</sup>Y. Gidron, “‘One People, One Struggle’: Anya-Nya Propaganda and the Israeli Mossad in Southern Sudan, 1969–1971,” *Journal of East African Studies* 12, 3 (2018): 428–53.

<sup>66</sup>For instance Governor Kordofan Province to Permanent Undersecretary, Ministry of Finance & Economics, 7 July 1955, NRO Finance 163/6/29.

<sup>67</sup>Minister, Ministry of Regional Administration, Police and Prisons, Southern Region to Commissioner Eastern Equatoria Province, Juba, “Social Service Tax Act 1976,” 11 Dec. 1976, SSNA, Juba, ED 91.A.1.

<sup>68</sup>ED 91.A.1., 346; Acting Inspector Local Government, Eastern District Kapoeta to District Officer, Kapoeta District, “Ref. your letter No. DVO/EDK/20.D.1 dated 22-4-75,” 30 Apr. 1975, SSNA, Juba, ED 91. A.1.

unrealistic budgetary estimates due to challenges determining taxpayer wealth, which had also complicated Anglo-Egyptian tax collection practices. Also like colonial-era taxes, this one was used as a tool of rule to monitor customary authorities' relative legitimacy within their communities, and customary authorities' positions were contingent upon their ability to reliably collect it.<sup>69</sup>

As in the Condominium's revenue complex, the semiautonomous government's tax system could not finance administrative costs and the region remained dependent upon the Khartoum-led government for fiscal transfers. Historian Douglas Johnson noted that throughout the Regional Government's eleven-year duration, the southern region received just "23.2% of the central government's allocated grant for the development budget."<sup>70</sup> In still another resemblance to the Anglo-Egyptian occupation, southern local governments relied on the capital to finance any developments. Locally provided public services were stymied by these fiscal patterns, and that fueled resentments against the northern-led regime.<sup>71</sup>

Even after the Southern Regional Government's 1983 collapse and the rise of SPLM/A rule, southern communities remained subject to coercive taxes that drew upon colonial-era practices. Rather than a coherent movement, the SPLM/A was a sporadically allied constellation of militarized factions and groups. Its sections were organized around ideological and ethnically territorialized lines. For example, the Anya-Nya partly shaped the SPLM/A when the main Anya-Nya sections, the Anya-Nya II, were absorbed into the SPLM/A in 1988.<sup>72</sup> The SPLM/A, too, had a patchwork hold on the country since the Sudanese government alternately occupied garrison towns and their environs while the SPLM/A frequently controlled smaller towns and rural areas.<sup>73</sup>

SPLM/A taxation methods echoed the colonial state's practice of raiding and ransoming livestock and other goods for tax revenue during violent pacification campaigns. For instance, its rebel tax regime featured "compulsory" taxes for people residing within southern Sudan, which included money, goods, labor, and forced conscription.<sup>74</sup> A politician in Wau recalled how SPLM/A taxes were collected through "intimidation" when its soldiers extorted chiefs to provide a "certain amount of items that [chiefs and their communities were required to] provide without fail."<sup>75</sup> When individuals could not contribute money, food, other physical items, or young men to be trained as soldiers, communities were forced to carry ammunition and other good to SPLM/A garrisons.<sup>76</sup> In another example indicative of

<sup>69</sup>Executive Officer Mogos P. V. Council to Inspector Local Government, Eastern District Kapoeta, "Jiey Double Collection of 1973/74 Social Service Tax by Pibor-Boma Police (U.N.P.)," 19 Aug. 1974, SSNA, Juba, ED 91.A.1.

<sup>70</sup>D. Johnson, *The Root Causes of Sudan's Civil Wars* (Woodbridge: James Currey, 2003), 42.

<sup>71</sup>Ibid.; S. Poggio, *The First Sudanese Civil War: Arabs and Israelis in the Southern Sudan, 1955–1972* (New York: Palgrave Macmillan, 2009).

<sup>72</sup>Ø. Rolandsen, "Another Civil War in South Sudan: The Failure of Guerrilla Government?" *Journal of Eastern African Studies* 9, 1 (2015): 163–74.

<sup>73</sup>Ibid.; D. Blocq, "The Grassroots Nature of Counterinsurgent Tribal Militia Formation: The Case of the Fertit in Southern Sudan, 1985–1989," *Journal of Eastern African Studies* 8, 9 (2014): 710–24; Johnson, *Root Causes*, 151–52.

<sup>74</sup>Interview with community leader, Mawut, South Sudan, 25 Mar. 2020.

<sup>75</sup>Interview with politician, Wau, South Sudan, 6 Mar. 2020.

<sup>76</sup>Interview with humanitarian worker, Wau, South Sudan, 1 Dec. 2019.

how most southern Sudanese communities experienced these taxes, a group of community chiefs in Yambio near the South Sudan-Democratic Republic of Congo border noted that SPLM/A soldiers seized food and “to a lesser extent money, bicycles or whatever means [of] transport” were available.<sup>77</sup> Likewise, a Yambio-based tax collector noted that the transport of food to the frontline was the “SPLM/A’s major interest.”<sup>78</sup>

A handful of vernacular terms for SPLM/A taxes emerged during the civil war years that underscore how southern communities experienced coercive rebel taxes. In what is now Warrap State, the SPLM/A’s forced recruitment was known as *catcha*, derived from the English word “catch.”<sup>79</sup> In Gogrial East there were different terms, including *muun koc* or *kutkut* in Abyei and Wau. Both roughly translate to “taxes for the people,” which were “forceful taxes” whereby SPLM/A soldiers seized cows without negotiating with their owners.<sup>80</sup> In 2022, a County Commissioner in Tonj recalled that the SPLM/A taxed people through chiefs in the area. Local language terms for these taxes included *atab*, *kilo*, *kella*, and *hotyeth*. The first three were taxes on agricultural produce that the rebel movement seized, while *hotyeth* was a hut tax imposed on every household as an emergency measure by the SPLM/A when it urgently required funds.<sup>81</sup> An interviewee in Luonyaker recalled that the SPLM/A tax system was popularly referred in the area as “cows and grains,” given the frequency with which both were collected.<sup>82</sup> This language indicates the nominal link between taxation, often forcibly conducted, and the region’s eventually successful liberation struggle, and underscores taxpayers’ limited bargaining power.

Instead of individual taxpayers negotiating with rebels over taxes, customary authorities were the principal intermediaries. For example, a woman in Yambio recalled, “What used to happen was that the SPLM/A [mobilized] the local chief ... to move around the communities from house to house to gather [food] for the army to feed on.”<sup>83</sup> Another respondent, in Gogrial East, remembered that when the SPLM/A’s rebel taxation drives depleted a community’s livestock, the chief or other customary authority in the area bargained with its commanders to constrain unpredictable taxation practices. Though a degree of volatility and predation remained, these chiefly forums “helped reduce the forced tax on the people.”<sup>84</sup>

Rather than disband or reform the network of customary authorities co-created by British colonial administrators and southern chiefs, civil war tax practices formalized relations between customary authorities and the SPLM/A’s administration. The SPLM/A continued to recognize many pre-existing chieftaincies and also created new ones. Akin to colonial tax practices that continued after decolonization,

<sup>77</sup>Group interview with four community chiefs, Yambio, South Sudan, 5 Mar. 2020.

<sup>78</sup>Interview with tax collector, Yambio, South Sudan, 5 Mar. 2020.

<sup>79</sup>Interview with community member, Warrap, South Sudan, 8 Aug. 2023; interview with former Payam administrator, Warrap, South Sudan, 7 Aug. 2023.

<sup>80</sup>Interview with youth leader, Luonyaker, South Sudan, 25 Mar. 2020; interview with businesswoman, Abyei, South Sudan, 11 Mar. 2020; and interview with politician, Wau, South Sudan, 9 June 2020.

<sup>81</sup>Interview with County Commissioner, Tonj, South Sudan, 10 Dec. 2022; and interview with former Payam administrator, Warrap, South Sudan, 7 Aug. 2023.

<sup>82</sup>Interview with community leader, Luonyaker, South Sudan, 25 Mar. 2020; interview with businesswoman, Abyei, South Sudan, 11 Mar. 2020; and interview with politician, Wau, South Sudan, 9 June 2020.

<sup>83</sup>Interview with businesswoman, Yambio, South Sudan, 23 Nov. 2019.

<sup>84</sup>Interview with youth leader, Luonyaker, South Sudan, 25 Mar. 2020.

customary authorities remained responsible for collecting taxes on behalf of the civil administration. A form of justice was the principal public service the SPLM/A administered, via the maintenance of a court system that drew upon the native courts introduced under British occupation.<sup>85</sup> In a furtherance of the palimpsest of logics of rule from different states or state-like entities, in some parts of the southern region the SPLM/A's administration resembled colonial government. For instance, while SPLM/A officials oversaw taxation in some areas the military more tightly controlled customary authorities.<sup>86</sup> As a result, by the end of the civil wars in 2005, a Wau-based politician recalled that though the tax system before the Comprehensive Peace Agreement (CPA) was "brutal at the time," it had by then become "systematic and predictable."<sup>87</sup>

While rebel tax practices during South Sudan's conflicts drew upon and expanded previous tax methods, they were also internationalized. As these collective accounts highlight, while harsh rebel taxes paid for warfare materially, financially, and, in the instance of conscription, personally, they still failed to meaningfully subsidize war. In addition to fiscal and material support from regional and international states and the illicit export of natural resources, the SPLM/A adroitly manipulated the 1980s expansion of international aid that entered the region in the form of development and humanitarian assistance, primarily from Western countries. In a pattern that still endures, most public services such as healthcare and education were either contracted to non-governmental organizations or did not function and were not financed through domestic revenues.<sup>88</sup> While not a tax, the act of dispersing or in some instances withholding food aid operated as a de facto technology of rule over territory, as recorded by anthropologist Joshua Craze and the scholar of humanitarianism Susanne Jaspars.<sup>89</sup>

This pattern of extortionate rebel finance rooted in taxation that resembled ransoming or looting, and the manipulation of aid, is not unique to southern Sudan; it speaks to the changed nature of conflict in Africa and other parts of the world.<sup>90</sup> The findings of research incorporating newly integrated datasets of transnational armed conflict in Africa exemplify how African conflicts are frequently internationalized civil wars, as were South Sudan's conflicts. These data challenge the tendency to frame African wars as largely domestic affairs when in fact they are regularly blended with interstate conflicts.<sup>91</sup>

<sup>85</sup>R. Ibreck, *South Sudan's Injustice System: Law and Activism on the Frontline* (London: Zed Books, 2019); Johnson, *Root Causes*, 105–6.

<sup>86</sup>Johnson, *Root Causes*, 42.

Ibid.

<sup>87</sup>Interview with politician, Wau, South Sudan, 6 Mar. 2020.

<sup>88</sup>D. Maxwell, M. Santshi, and R. Gordon, "Looking Back to Look Ahead?: Reviewing Key Lessons from Operation Lifeline Sudan and Past Humanitarian Operations in South Sudan," Secure Livelihoods Research Consortium, Feinstein International Center, Tufts University, *Working Paper 24* (2014).

<sup>89</sup>J. Craze, *Displacement, Access, and Conflict in South Sudan: A Longitudinal Perspective*, Conflict Sensitivity Resource Facility, South Sudan (Juba: CSRF Desk Research, May 2018); S. Jaspars, *Food Aid in Sudan: A History of Power, Politics and Profit* (London: Zed Books, 2018).

<sup>90</sup>See M. Kaldor, "In Defence of New Wars," *Stability: International Journal of Security & Development* 2, 1 (2013): 1–16.

<sup>91</sup>N. Twagiramungu, A. Duursma, B. Gebrehiwot, and A de Waal, "Re-Describing Transnational Conflict in Africa," *Journal of Modern African Studies* 57, 3 (2019): 377–91.

As the rest of this section's analysis of oil and international aid lays out, rebel taxation practices endured as the region was semi-autonomously ruled in 2005 and then independently ruled from 2011 onward and remained extortionate. From the perspective of South Sudan's rulers, revenue from taxes is largely a means to collaborate with the country's civil servants, who are extremely poorly and irregularly paid and use the taxes they collect to supplement their low wages. The rise of international aid and windfalls from oil revenues further diminished taxation's financial significance to the national government, but neither have altered local public authorities' coercive demands for payment. The combined portrait that emerges of South Sudan's extant war-makers turned state-makers is one of coercion and often extortion for self-interest rather than to fund any social contract.

The 2005 CPA formally resolved civil wars within the region until conflict resumed in December 2013, and expanded the SPLM/A's access to petroleum revenue and decreased its already low fiscal reliance upon taxation.<sup>92</sup> South Sudan's 2011 independence further augmented the revenue windfalls the country derived from oil, which today underwrite the majority of the Government of South Sudan's public finances.<sup>93</sup> Indeed, South Sudan's public revenue statistics reveal at least three-quarters of its total revenue was generated from oil.<sup>94</sup> The full scale of the oil revenue is likely larger than that but remains difficult to ascertain since it extends to opaque loans that the country holds from international creditors.<sup>95</sup> Similarly, South Sudan's annual budgets are viewed with suspicion because of the lack of transparency of its budgeting, reporting, and auditing—neither national nor local budgets are published.<sup>96</sup> As the World Bank details in a 2022 report, “There are prevailing perceptions that the government maintains off-budget accounts for which oversight and scrutiny are limited.”<sup>97</sup> In 2019 the nation's Auditor General was dismissed.<sup>98</sup>

The South Sudanese rulers that emerged through the CPA use their privileged access to oil revenue to enrich themselves or to divvy out favors to maintain their power.<sup>99</sup> These minimalist gatekeepers of South Sudan's state foster what political ethnographer Alex de Waal describes as the country's violent political marketplace whereby petroleum revenues “buy” or “rent” political loyalty.<sup>100</sup> South Sudan is also one of the world's largest aid recipients, and aid often operates as external or non-domestic state finance. For example, from 2011 to 2019, Development Assistance

<sup>92</sup>Johnson, *Root Causes*, 169–70; “Oil or Nothing: Dealing with South Sudan's Bleeding Finances,” International Crisis Group, Brussels, Africa Report no. 305 (2021); de Waal, *Real Politics*.

<sup>93</sup>Johnson, *Root Causes*, 169–70; International Crisis Group, “Oil or Nothing”; de Waal, *Real Politics*.

<sup>94</sup>2021 Fiscal Transparency Report: South Sudan,” U.S. Department of State, 25 June 2021, <https://www.state.gov/reports/2021-fiscal-transparency-report/south-sudan/> (accessed 23 Feb. 2022).

<sup>95</sup>Article IV Consultation and Second Review under the Staff-Monitored Program (Washington, D.C.: International Monetary Fund, 2022).

<sup>96</sup>de Waal, A., “When Kleptocracy Becomes Insolvent: Brute Causes of the Civil War in South Sudan,” *African Affairs* 113, 452 (2014): 347–69.

<sup>97</sup>*Public Financial Management and Institutional Strengthening Project* (Washington, D.C.: World Bank Group, 2022).

<sup>98</sup>E. Akile and D. Danis, “Dr. Attipoe Speaks on New Revelations of Imprudent Revenue Collection,” *Eye Radio*, 14 Sept. 2020, <https://eyeradio.org/dr-attipoe-speaks-on-new-revelations-of-imprudent-revenue-collection/> (accessed 19 Jan. 2022).

<sup>99</sup>Cooper, *Africa since 1940*.

<sup>100</sup>de Waal, *Real Politics*.

Committee (DAC) data on net aid flows from rich country DAC donors to South Sudan highlight that the country received more than US\$1 billion in DAC bilateral assistance annually.<sup>101</sup> Rather than tax revenues or other sources of domestic finance, large public sectors such as education and healthcare are paid for by a combination of bilateral and multilateral assistance from a range of wealthy countries. These adjustments in the rulers' revenue complex have failed to disrupt the overarching pattern of state finance in the territory; instead, the night watchmen or minimal gatekeeper state that existed under British-led rule through the Khartoum-led regime has endured into the present.

This finding illuminates historian Charles Tilly's war and state formation thesis. While it departs from his analysis of revenue and early modern European state formation, it resonates with his hypotheses of coercive state formation in Africa and other parts of the developing world at the end of the twentieth century. As Tilly speculated would be the case, wars financed through external patronage, rather than taxation which is "equitably administered and responsive to the citizenry," stymie the creation of states that work for most of the population rather than self-interested rulers.<sup>102</sup> Rather than provide an off-ramp for predation, South Sudan's reliance on international development and humanitarian assistance and oil revenues has reinforced the enduring extortionate status quo.

We can elucidate this through a comparison with Somaliland, whose revenue complex both contrasts with South Sudan's and supports Tilly's arguments about the deleterious impact external revenue sources can have on the development of more representative forms of rule. As the political scientist Nicholas Eubank describes, Somaliland has been barred from formal statehood due to its contested international status. One consequence of this negation is that this autonomous region within Somalia is ineligible to receive the large aid windfalls that South Sudan receives. Neither does Somaliland house tapped oil deposits or other valuable minerals that its rulers could otherwise dominate. Instead, the territory heavily relies on tax revenues obtained through bargaining between taxpayers and government officials. The relative absence of international assistance and natural resource windfalls has led to improvements in government political accountability.<sup>103</sup>

In South Sudan, by contrast, while the CPA formalized the *de jure* rules that govern taxation, elements of previous tax regimes remain in place since there has been no meaningful incentive to disrupt them.<sup>104</sup> Only some aspects of rebel taxation have been phased out as customary authorities continue to collect similar taxes, although most of the collectors interviewed in South Sudan no longer remit these taxes to the state. Today a "government" tax system, which varies from the taxes customary authorities collect, has emerged from the country's layered past of extractive patterns of rule. Government taxes are largely monetary and levied by

<sup>101</sup>"Net Bilateral Aid Flows from DAC Donors, Total (Current US\$)—South Sudan," World Bank, 2022, <https://data.worldbank.org/indicator/DC.DAC.TOTL.CD?end=2019&locations=SS&start=2011&view=chart> (accessed 23 Feb. 2022).

<sup>102</sup>Tilly, *Coercion, Capital*.

<sup>103</sup>N. Eubank, "Taxation, Political Accountability, and Foreign Aid: Lessons from Somaliland," *Journal of Development Studies* 48, 4 (2013): 465–80.

<sup>104</sup>R. Twijnstra and K. Titeca, "Everything Changes to Remain the Same? State and Tax Reform in South Sudan," *Journal of Modern African Studies* 54, 2 (2016): 263–92.

the civil service on individuals and businesses, and they maintain a “salaried class” of civil servants who prey upon taxpayers to supplement their irregular wages.<sup>105</sup>

This salaried class forms a significant component of the country’s fragile “payroll peace,” the “practice of putting large numbers of soldiers and civil servants on the state payroll as an incentive for them, and the belligerent parties, to accept a peace agreement.”<sup>106</sup> As during colonial occupation and post-colonial independence, local governments within South Sudan’s ten decentralized regions do not generate sufficient funds to pay their employees. For example, the International Monetary Fund (IMF) reports that before wages increased in 2021, more than half of government workers received less than US\$5 a month, falling below the international poverty line.<sup>107</sup> In 2022, the World Bank in South Sudan likewise noted, “the government is accumulating arrears to public service salaries, currently estimated at about 2 percent of GDP or five months of salaries.”<sup>108</sup>

Accounts from current and former civil servants support these figures with reports of irregular pay, including salaries going unpaid for six months or longer and, when they are paid, barely covering basic living expenses. While there have been attempts to routinize and professionalize tax collection through staff uniforms and expanded training, government employment continues to generate valuable sinecures for cash-starved officials. This includes “ghost-payrolls” collected by individuals who did not work in ministries.<sup>109</sup> An indication of the importance of taxes to the salaried class of civil servants is that during negotiation of the CPA there was intra-governmental competition between services such as customs, immigration, and local police over which ministries would be able to collect them.<sup>110</sup>

Illicit exports of timber, ivory, and other goods, too, were often part of customs officials’ exemptions and presumably enriched individuals. CPA-era customs officials’ private papers reveal how such illicit exemptions were often provided by officials falsely claiming to act upon the Ministry of Finance’s behalf so as to avoid customs duties or to smuggle cigarettes or other goods.<sup>111</sup> There were also regular reports of roadblocks

<sup>105</sup> de Waal, “When Kleptocracy Becomes Insolvent.” For reference to the rise of South Sudan’s salaried class, also see Thomas, *South Sudan*.

<sup>106</sup> A. de Waal, “South Sudan: The Perils of Payroll Peace,” Conflict Research Programme, London School of Economics and Political Science, Memo, Mar. 2019, <https://www.lse.ac.uk/ideas/Assets/Documents/Conflict-Research-Programme/crp-memos/Revisiting-payroll-peace-final-updated.pdf> (accessed 22 Jan. 2022).

<sup>107</sup> Article IV Consultation (International Monetary Fund).

<sup>108</sup> *Public Financial Management* (World Bank).

<sup>109</sup> Director of Customs and Excise Administration and Finance to Undersecretary for Finance, “Request of Staff Uniform Cash Required is 25,000 US Dollars for all Customs Staff,” 25 Sept. 2006, Private SPLM/A Papers; Acting Director Yei Customs to Director of Juba Customs, “Illegally Recruited Staffs,” 4 Apr. 2007, Private SPLM/A Papers; Acting Director, Customs and Excise to Chairman, “Investigation Committee,” 8 July 2007, Private SPLM/A Papers.

<sup>110</sup> Commissioner Central Rumbek County to Government of Southern Sudan Secretariat of Finance and Economic Planning Department of Customs and Excise-Yei HQS, “Confirmation of Absence of Customs Establishment in Rumbek,” 4 Sept. 2004, Private SPLM/A Papers; Customs Teams to Governor Central Equatoria State, “Urgency to Harmonise the Customs Systems Operation in Central Equatoria State,” 25 May 2006, Private SPLM/A Papers; Acting Director Customs Yei to Agriculture Undersecretary Ministry of Finance and Economic Planning, “Interference in Revenue Collection by Ministry of Commerce and Supply,” 20 Feb. 2007, Private SPLM/A Papers.

<sup>111</sup> Director Southern State Customs, “Irregularities in Processing Exemptions,” 20 June 2006, SPLM/A Private Papers; Director Juba Customs to Commercial Court, “Six Units Land Cruisers,” 26 July 2007, Private SPLM/A Papers; Acting Director Customs & Excise to Undersecretary Ministry of Finance and Economic

along trade routes set up by government or non-government actors, and these undermined citizens' faith that the government worked on their behalf, even prior to independence.<sup>112</sup> As work by the political scientist Peer Schouten shows, roadblocks have proliferated in post-2011 South Sudan and other countries in the region, constituting state-licensed patterns of predation on trade routes.<sup>113</sup>

In South Sudan today, a Yambio revenue authority official recalled that "some of the social services are not delivered despite the fact that people have been taxed in the name of public service delivery." Instead, in 2022 the IMF reported that international humanitarian and development support to South Sudan was the "sole source of basic food, health, and education" for much of the population.<sup>114</sup> That taxes largely sustain civil service salaries and little else hinders Yambio revenue officials doing their job, and this official reported "serious intimidation" by businesspeople frustrated by poor public services.<sup>115</sup> Local tax collectors nevertheless continue to predatorily assess non-monetary taxes, including food from host communities in the region. And as during colonial rule and the waves of rebel rule, people still pay taxes under the threat of violence.<sup>116</sup>

This paper's analysis has established that these dynamics are not novel, and replicate aspects of the revenue complex that colonial and rebel rulers applied to the region prior to independence, including a reliance on taxation practices that more closely resemble raiding. In one departure from the region's previous revenue complex, taxes are now obtained by subnational state employees who supplement their low and irregularly paid wages from what they collect. As in the Anglo-Egyptian Condominium, state salaries remain a privilege rather than a right, which minimally bind wealth and work to the state.

Parallel with other historic patterns, customary authorities continue to levy taxes, which include cash and non-monetary items such as food and livestock. But in a shift from the colonial and rebel revenue complexes, today they collect taxes and redistribute them within the communities where they assess them. Reportedly, customary authorities now use the taxes they collect to address, to a limited extent, some local needs such as ameliorating localized instances of famine or paying for funerals and community-based celebrations.<sup>117</sup>

---

Planning Government of South Sudan, Juba, "Attachment," Private SPLM/A Papers; Executive Director Yei River County to Deputy Director of Administration, Yei, "Exemption of Humanitarian Goods," 9 Sept. 2006, Private SPLM/A Papers; Acting Director, Customs and Excise to Undersecretary Commerce and Supply, "Fine for Trading without Licence," 5 Sept. 2005, Private SPLM/A Papers.

<sup>112</sup>Acting Director Customs & Excise to the Minister of Finance and Economic Planning, "Memo," 17 Nov. 2007, Private SPLM/A Papers; Ministry of Finance and Economic Planning Department of Customs-Yei Acting Director Customs to Undersecretary Finance, "Interference of Soldiers in all the Border Posts," 4 Dec. 2006, Private SPLM/A Papers.

<sup>113</sup>P. Schouten, *Roadblock Politics in Central Africa: The Origins of Violence in Central Africa* (Cambridge: Cambridge University Press, 2022); P. Schouten, K. Matthysen, and T. Muller, "Checkpoint Economy: The Political Economy of Checkpoints in South Sudan, Ten Years after Independence," International Peace Information Service VZW and Danish Institute for International Studies, Research Report, 2021.

<sup>114</sup>Article IV Consultation (International Monetary Fund).

<sup>115</sup>Interview with a Yambio State Revenue Authority official in Yambio, 11 Mar. 2020.

<sup>116</sup>Interview with tax administrator in Yambio, 13 Dec. 2019.

<sup>117</sup>C. Newton, B. Mawien, C. Madut, E. Gray, and N. Pendle, *Chiefs' Courts, Hunger, and Improving Humanitarian Programming in South Sudan* (London: Conflict Research Programme, London School of Economics and Political Science, 2021).



In sum, we can identify a revenue complex that fuels the extractive dynamics that define South Sudan's current politics and trace it from post-colonial independence right through rebel rule, semiautonomous rule, and 2011 independence. This pattern of rule is now partially sustained by South Sudan's central government, which, again, is largely financed by petroleum windfalls and supplemented by international aid. These resources are captured by rulers at the center of government, which is now in Juba rather than Khartoum. Meanwhile, civil servants within subnational governments, paid poorly and irregularly, prey upon ordinary citizens through the state-backed taxation system that funds their salaries to varying degrees.<sup>118</sup>

These political repertoires draw upon the colonial and rebel rule logics of submission and domination of territorially peripheral regions through tax- and fee-collecting customary authorities. These expanded during the country's civil wars and remained embedded within the government administration at post-colonial independence. In exchange for continued loyalty to the central government, civil servants within the country's state governments maintain their authority to collect fees and taxes through means that resemble colonial practices. Like the region's colonial revenue complex, this arrangement is sustained through threatened or actual violence from military and security forces, along with a guarantee of irregular salaries.<sup>119</sup>

This pattern of rule is predatory because state revenue authorities use direct taxes primarily to supplement their irregular wages with taxes and fees rather than to deliver welfare improvements. Unlike in Somaliland, which has enjoyed neither international aid nor oil revenues, these resources have reinforced and expanded the coercive colonial and rebel revenue complexes that primarily relied upon finances from natural resource exports and the manipulation of aid. In the process, independent South Sudan has remained a night watchmen or minimalist gatekeeper state.

## Conclusion

This article has presented a detailed and multifaceted analysis of colonial archives, private SPLM/A papers, and interviews across South Sudan to lay out how, since 1899, the ethos of the country's revenue complex has remained rooted in extractive patterns of rule. South Sudan's enduring revenue complex began with the British-led colonial state's fiscal policies that embraced previous regimes' taxation strategies steeped in predation, raiding, and extortion. Rather than pay for government, direct taxes were initially a way for British officials and their subordinates to secure collaboration with customary authorities who materially and socially benefitted from their forceful acquisition.

The region's revenue complex was maintained during colonial rule, though some taxpayers' sought respite from customary authorities' tyrannical tax practices by joining the civil service. British officials stymied these initiatives on the grounds that they undermined colonial logics and the racial mindset that anchored the ideologies

<sup>118</sup>de Waal, "South Sudan."

<sup>119</sup>Reference to the notion of customary authorities caught between "threat and guarantee" is drawn from D. Poole, "Between Threat and Guarantee: Justice and Community in Margins of the Peruvian State," in V. Das and D. Poole, eds., *Anthropology in the Margins of the State* (Oxford: Oxford University Press, 2004), 35–65.

of European-led colonial states in Africa. The main service that taxpayers received for paying out to tax collecting customary authorities was a temporary respite from violent, extortionate, and coercive tax practices. From the colonial administration's perspective, taxes bought essential collaboration from customary authorities who, in turn, benefitted materially and socially from their positions.

The next timeframe emerged when then-unified Sudan decolonized in 1956 and, by the early 1960s, the region's rebel rulers commenced approximately five decades of war against the Khartoum-based government in the territory that is now South Sudan. Rather than introduce a new revenue complex, rebel rulers repurposed colonial taxation methods to minimally provide material support and people power for the wars that eventually succeeded in bringing about South Sudan's secession. The civil wars were not financed by taxation, but rather by external global support including international development and humanitarian aid and military assistance. Nevertheless, South Sudan's rebel rulers continued to impose non-monetary and monetary taxes that were so coercive that the people understood them as "forceful taxes." Mainly, these taxes were used to fuel the war effort, though their importance paled in comparison to the vast external resources rebel rulers successfully manipulated.

The 2005 CPA, which was the foundation for independence and enabled the region's rulers to receive oil revenues, continues to inform South Sudan's revenue complex. Most petroleum revenues are now captured by a relatively small number of Juba-based rulers. Post-independence rulers' ethos of taxation is rooted in minimally securing order on a shoestring as the national civil service primarily relies on taxes to cover their own salaries and other operating expenses.<sup>120</sup> While government employees coercively collect taxes, salaried employment remains a relative privilege that binds this salariat class of individuals to national rulers in Juba and entrenches South Sudan's minimal gatekeeper state. Though customary authorities still collect taxes as they did during British-led rule, they no longer remit them to the national government. The arrival of oil revenues and expanded international assistance only slightly disrupted South Sudan's revenue complex and in fact provided a disincentive to meaningfully reform the taxation system. This persistent pattern contrasts with the experience of Somaliland, which enjoys neither aid nor oil.

This paper's study deepens the literatures on contemporary wars and state formation as well as analyses of taxation's impact on the nature of rule. While Charles Tilly's detailed texts on war and state formation in early modern Europe remain useful, he largely advances hypotheses rather than empirics about how processes operate in other parts of the world such as Africa.<sup>121</sup> Likewise, later analyses of taxation and rule have heretofore neglected how conflicts of the late twentieth and early twenty-first centuries have been partially financed through domestic and international modes of predation that often generate limited benefits to taxpayers, as Tilly suggested would occur.<sup>122</sup>

<sup>120</sup>Reference to "shoestring" budgets is from S. Berry, "Hegemony on a Shoestring: Indirect Rule and Access to Agricultural Land," *Journal of the International African Institute* 62, 3 (1992): 327–55.

<sup>121</sup>Tilly, *Coercion, Capital*.

<sup>122</sup>For more on the changing nature of twenty-first-century conflicts, see Kaldor, "In Defence"; Twagiramungu *et al.*, "Re-describing Transnational Conflict." For the limitations of the taxation and conflict literature see Boogaard *et al.*, "Tax Revenue"; and Frizell, "War and Modern Taxation."

As this article has shown, taxation in South Sudan embeds predation rather than hoped-for alternatives such as a “social contract” or a “society whose shared norms and expectations call forth a certain kind of [largely benevolent] government.”<sup>123</sup> This pattern persists in the country despite international aid and oil windfalls, which have diminished taxation’s financial significance to the national government but have failed to disrupt local public authorities’ coercive payment demands. The finding of enduring predation in South Sudan resonates with Tilly’s hypothesis that contemporary war- and state-making dynamics depart from his models of early modern European logics.<sup>124</sup> In South Sudan, over a century of war and state-making has forged a coercive and extortionately self-interested state.

**Acknowledgments.** My heartfelt thanks to the many colleagues and friends who commented on or discussed various versions of this paper: Cherry Leonardi, Mary Kaldor, Jake Richards, Yotam Gidron, Alex de Waal, Joshua Craze, Luke Cooper, Florian Weigand, Zachariah Mampilly, Catherine Boone, James Putzel, Rajesh Venugopal, Hisham Aidi, and Joseph Greenbaum. I thank Juergen Strohmayer for his feedback, support, and patience during the writing and revision process. I also thank the Bridge Network in South Sudan and each of the South Sudanese respondents. Likewise, David Akin, Paul Johnson, Benjamin Hollenbach, Geneviève Zubrzycki, and the excellent anonymous *CSSH* reviewers were invaluable. This research is supported by the Peace and Conflict Resolution Evidence Platform (PeaceRep), funded by the UK Foreign, Commonwealth & Development Office (FCDO) for the benefit of developing countries. The information and views set out in this publication are those of the author. Nothing herein constitutes the views of FCDO. Any use of this work should include acknowledgment of the Peace and Conflict Resolution Evidence Platform.

---

<sup>123</sup>Tilly, “War Making.”

<sup>124</sup>*Ibid.*

**Cite this article:** Benson, Matthew Sterling 2024. “Of Rule not Revenue: South Sudan’s Revenue Complex from Colonial, Rebel, to Independent Rule, 1899 to 2023.” *Comparative Studies in Society and History*, 66: 673–699, doi:10.1017/S0010417524000045