

Ideological Taxation: Hybridity and Images of State in Puntland, Somalia

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I. Introduction

Taxation is essentially an arena of contestation and negotiation of the proper foundations of state wealth and the appropriate means of obtaining it.¹ As elsewhere, this is the case in the Somali federal member state of Puntland, where state authorities are struggling to (re)instate governance structures and create comprehensive statehood after decades of “governance without government.”² Increased taxation of local businesses is an important part of Puntland’s official ambition to rely less on port taxes and foreign aid. But efforts to increase existing taxes and introduce new types of taxation have been met with protests and rejection by local traders.³ On November 10, 2013, a cyclone devastated the Puntland coast. Approximately 300 people lost their lives and 5,000 households (some 30,000 people) were left vulnerable as a result of significant loss of livestock and lack of shelter, food, and safe drinking water. An estimated 23% of camels, 47% of sheep, and 52% of goats were lost in the affected areas of Dangooriyo, Ceyl, Bandarbeyla, and Caluula.⁴ The Puntland government cooperated with religious leaders (referred to by my interlocutors interchangeably as “*ulama*,” “*sheikhs*,” “clergy,” and “scholars”) to collect money for humanitarian aid and for rebuilding the Midigar bridge between Garoowe and Dangooriyo, which had been destroyed by the floods. The payments were said to have continued for a period of six months, from late 2013 and well into 2014, and to have raised approximately US\$700.⁵

From July to December 2014, I conducted five months of ethnographic fieldwork in Puntland's capital, Garoowe. I conducted thirty-five formal interviews; fifteen with fuel traders, six with government and municipal officials in the Puntland Ministry of Finance and the Garoowe Municipality tax division, two with advisers to the Puntland Ministry of Planning and Ministry of Justice, respectively, and eleven interviews with a diverse group of owners of small, medium-sized, and large businesses in Garoowe.

Besides these formal interviews, I engaged in numerous informal conversations with neighbors, relatives, and other Garoowe citizens, not only about their thoughts on business, taxation, and the state, but on all aspects of life in Garoowe, such as identity, cultural and religious practices, and everyday challenges and future aspirations.

Based on this data, I explore the hybridized collection of public funds following the cyclone of November 2013. I show how images of state are constituted through practices of hybrid governance and the mobilization of the historically significant state repertoire of self-reliance.

In contemporary studies on state authority, the mediated, negotiated, or "hybrid" state has become a widely used framework to discuss empirical or "real governance."⁶ This framework broadens our understanding of authority to include a wide variety of non-state actors. It also aims to overcome conceptualizations of state authority that measure African states only by what they fail to do. In this article, I employ the hybrid terminology in order to capture the way state and religious authorities joined together to collect and manage public revenue in the aftermath of the cyclone in Puntland. Taxation is particularly central to our understanding of state-society relations and represents a central prerogative by, and claim to, state authority.⁷ For that reason, taxation becomes an important lens for studying authority.

The vast literature on taxation and authority tends to focus either on (1) the links between tax bargaining and the development of governance structures, often understood as democratically accountable state institutions, or (2) how non-state authorities claim authority through taxation in areas of weak statehood. In this article, I challenge the proposition that accountability and local legitimacy is necessarily the outcome of conventional tax bargaining between (state) authorities and citizens/taxpayers.

I wish to contribute to the literature on hybridity and taxation with a focus on ideological practices and narratives worked and reworked

to (re)create an image of the state able to support locally acceptable tax claims. Traditional tax bargaining is not the only avenue for state authorities to create such images. Like non-state authorities they may appropriate or mimic historical state repertoires and/or create new governance and taxation structures.

The case of the Puntland cyclone relief efforts shows how hybridized modes of revenue collection can serve as part of an effort to constitute and (re)create an image of the state as a powerful and self-reliant entity. In other words, the involvement of non-state authorities in state governance structures may in fact strengthen claims to state authority by increasing the acceptability and perceived accountability of tax collections.

The article is divided into four parts. First, I introduce the theoretical foundations of my discussion of taxation and hybridity. Second, I introduce the historical background of political systems, self-reliance repertoires, and religious authority in Puntland. In the third section, I discuss local notions of accountability and legitimacy, and the ideological work done through practices of taxation and hybridization. Finally, I sum up the findings and conclusions of the study.

II. Taxation and Hybridity in Puntland

A. Formal and Informal Taxation

The ability of a government to collect taxes is a classic indicator of generic state capacity.⁸ Following from this is the proposition that improving the revenue process is a route to more effective state building.⁹ The overall argument of this literature is that, “the modern, representative state emerged as the result of negotiations between autocratic governments who needed tax revenues in order to survive inter-state conflicts on the one hand, and citizens who were only willing to consent to taxation in exchange for greater government accountability on the other.”¹⁰

As a result, accountability and more particularly democratic institutions are seen as primarily resulting from bargaining over tax policies and budgets.¹¹ In this light, large amounts of international aid, earnings from natural resources, and state income generated through sources other than direct taxation are viewed as undermining values of democracy and good governance.¹²

In recent years, ethnographically based studies of the links between taxation and governance have explored a wide variety of settings and institutional formats. Common to these studies is a focus on how non-state actors claim authority through informal types of taxation in areas of weak statehood. This literature is built on the basic assumption that, “public authority is built on a modicum of mutual recognition: on the one hand, those claiming public authority recognize the moral values and the norms of wider populations; while on the other, their claims are recognized as legitimate by those at whom they are directed.”¹³

Roitman argues that with formal state actors engaging in informal and illicit activities alongside informal (non-state) actors contributing to the redistribution of wealth and exercising authority on the border, the distinction between formal and informal forms of authority becomes irrelevant.¹⁴ Meagher, on the other hand, states that there is a need to sharpen rather than blur the distinction between formal and informal governance, and to distinguish between legitimate and illegitimate types of governance.¹⁵

In the Somali territories it makes little sense to distinguish between formal and informal businesses. Due to long-term state absence in the area, all businesses have been made informal.¹⁶ Certain informal rates may have been paid to alternative figures of authority, but at least from 1991 to 1998 in the case of Puntland, no state structures were in place to collect taxes or be in charge of official registration. And today, even official state taxes may in some ways be considered informal, while informal payments are sometimes considered taxation.

Following the establishment of Puntland, at first as an autonomous region and later as a federal state within Somalia, steps have been taken toward formalization. The official tax framework of Puntland state was revised in 2013–2014, and efforts were continually made within municipal and state authorities to increase practices of registration and to enhance the effectiveness of tax collection practices.¹⁷

Under these circumstances, formalization is best viewed as a continuum,¹⁸ and formalization is an ongoing process within all sectors of Puntland society. Some businesses are officially registered but are weary of taxation and try their best to avoid it. Others are unregistered but pay taxes on a day-to-day basis, such as street-side meat and vegetable sellers in Garoowe.¹⁹ Formalization in terms of business registration,²⁰ as well as increased taxation,²¹ has been an officially formulated priority for recent Puntland administrations in order to increase tax revenues and minimize dependence on port taxes and international aid.²²

However, taxation in Puntland is still known to take irregular and somewhat sporadic forms. The Ministry of Finance is responsible for collecting port taxes, which account for approximately 80% of state revenues.²³ The Garoowe Municipality collects sales tax from registered and unregistered businesses and marketplaces, as well as “offloading” and “transit” taxes from two checkpoints at the main entry points on the road from Boosaaso and Galkacyo.²⁴ In 2006, hotels in Boosaaso were targeted for a local and sector-specific tax²⁵ and in 2014 fuel traders were the primary targets of the locally implemented parking tax in Garoowe.²⁶ In the latter case, the tax was discontinued after less than a year due to pressure from fuel traders.

Due to the difficulties associated with formalizing businesses and state practices, localized and sector-specific taxation has been prevalent, and official state actors are collecting informal (illicit), yet locally accepted, “district development” taxes from formal checkpoints along the Boosaaso-Garoowe road.²⁷ Concomitantly, changes in the formally formulated and nationally implemented sales tax were met with skepticism and refusal among many traders in Garoowe.²⁸ All in all, the boundaries between formal taxation and informal payments are blurred, and local acceptance of taxation is not dependent on the formal status of the tax.

The 2013 cyclone relief effort in essence represents a special levy imposed as a response to the natural disaster. Yet, in light of the described general state of taxation in Puntland, this levy was perceived by my interlocutors as a tax like many others. The main difference was the involvement of religious authority figures, leading to increased trust and the hope of proper management of the collected funds in the eyes of many citizens.

B. Hybrid Governance

In recent years there has been a growing literature on hybrid governance, starting with Boege and colleagues, who acknowledged that, “‘The state’ is only one actor among others, and ‘state order’ is only one of a number of orders claiming to provide security, frameworks for conflict regulation and social services.”²⁹

From this acknowledgement grew an extensive literature on hybridity within peace and security,³⁰ governance,³¹ and service delivery,³² as well as related literatures on mediated and negotiated forms of statehood.³³

The hybrid governance literature has been criticized, on the one hand, for reproducing the binaries and distinctions between “state” and “traditional” sources of authority that it originally developed to criticize.³⁴ On the other hand, Meagher raises the objection that a clearer distinction between state and non-state actors and sources of authority is needed in order to avoid undue celebration of illegitimate forms of authority.³⁵ Despite these critiques, the literature on hybridity provides a framework to explore and understand empirical phenomena that shape governance structures in many parts of the world.

In reality, it is not always clear to what extent multiple sources of authority have merged or whether they merely coexist as “different juridical mechanisms that apply to identical situations.”³⁶ In the latter case, we might refer to the situation as one of legal pluralism.³⁷ In the Somali territories, including Puntland, instances of both hybrid governance and legal pluralism are found. However, as described by Moe and Albrecht, the simultaneity of discourse and practice points to the understanding that, “[t]he state or tradition never just is, and as has been well documented certainly never in isolated, uncontaminated spaces. Rather, they are continuously enacted and re-enacted, and in these processes numerous sources of authority are drawn in and upon at the same time.”³⁸

Instances of hybrid governance and legal pluralism have been more the norm than the exception in the Somali territories since colonial times and, even more significantly, since the outbreak of the civil war in 1991. Statehood in terms of basic service provision, local justice provision, and collection of funds for emergency relief, has almost exclusively been in the hands of local traditional authorities, private actors, and international organizations since that time.³⁹ In recent years, Puntland authorities have increasingly formulated plans to reduce legal pluralism and, in turn, increase hybrid governance. One example is the elaborate plan to establish Alternative Dispute Resolution (ADR) institutions, in which *Shari’a* courts and clan elder *xeer* settlements were to be brought under joint administration at the Ministry of Justice. With the support of UNDP, an ADR house was opened in Garoowe in December 2014.⁴⁰ Another example is the increased involvement of state authorities in administering construction projects funded by international organizations.⁴¹

The third example is the collaboration between state and religious authorities in the collection of public funds, as explored in this article. Previously, these two types of collection might have proceeded

in parallel or the collection would have been left exclusively to the figures of religious authority. Yet in 2013, the Puntland government initiated a collaboration with the *ulama* in the collection and management of funds for emergency and rebuilding efforts. On November 12, 2014, the President of Puntland, Abdiweli Mohamed Ali 'Gaas,' nominated a Disaster Management and Rescue Committee, consisting of four ministers, two deputy ministers, and six representatives of religious authority. This committee was given the mandate to act "as the only government designated body ... in charge of organizing and dispatching [emergency] relief to affected people on behalf of the government."⁴² According to my interlocutors, the board set the fixed sums to be collected from each business depending on its size,⁴³ and decided on the tasks to be carried out as well as the organization to take charge of each step and each area.⁴⁴

The campaign for funds combined two modes of collection very familiar to Puntland citizens: the morally obligated voluntary *sadaqah*, collected through mosques and nationwide networks, and the "fixed sum" mandatory taxation, collected from businesses and checkpoints. This hybrid arrangement led the collection to be perceived (at least by parts of the citizenry) as a state induced tax, carrying the moral backing of the *ulama*.

Boege and colleagues describe the hybrid governance model as a strategy that some states deliberately pursue in order to strengthen state capacities and legitimacy.⁴⁵ By *not* trying to impose its supremacy, but acknowledging the strengths of local institutions and working with them, state authorities may be able to provide a harmonizing framework. Importantly, in the case of the cyclone relief effort, part of this harmonizing framework took the form of an ideological appeal made by religious authorities, mobilizing the familiar state repertoire of self-reliance. In this way, to execute "core functions of government and mediate relations between local communities and state,"⁴⁶ the religious authorities in Puntland support state legitimacy by participating in a narrative of the self-reliant state.

Discourses or public narratives of state practices, such as corruption or taxation, fulfill the dual role of allowing people to symbolically construct the state and constitute themselves as citizens.⁴⁷ Therefore, these narratives are central to understanding relations between social groups and the state. In this article, I explore two sets of narratives: one emanating from figures of authority in order to legitimize practices of hybridization and taxation; the other narrated by citizens and taxpay-

ers, explicating their views of state, taxation, and hybridity. I use these public narratives of taxation as a way to explore the quest to constitute an image of a self-reliant state in Puntland.

In the following, I explore the backgrounds of the various registers or repertoires of statehood and legitimacy in Somalia and Puntland. I introduce the institutional arrangements of Puntland state and its uneasy relationship with south-central Somalia. Finally, I go on to show the historical relevance of the self-reliance repertoire as well as the historical relationship between the state and religious authorities.

III. "Self-Reliance," Religious Authority, and Legitimacy in Somalia

At a community conference held in Garoowe in May 1998, an interim charter was formulated with basic provisions for the creation of the legislative, judicial, and executive arms of a Puntland state government. A transitional administration, comprising a president and vice president, a nine-member cabinet, and a sixty-six-member House of Representatives, was sworn in on August 1, 1998, officially declaring Puntland an autonomous regional administration within Somalia.⁴⁸ The London conference in 2012 and the signing of the new federal constitution marked the end of a long line of transitional governments for Somalia and accorded Puntland the new status of federal member state.⁴⁹

Puntland continues to occupy an uneasy position, balancing between strengthening local state formation and securing a position within the Federal State of Somalia. According to Smaker and Johnson, this has slowed down internal processes of state formation and hampered the development of increasingly democratic institutions in comparison to state trajectories of neighboring Somaliland.⁵⁰

The Darood-Majeerteen clan constitutes the vast majority of Puntland's estimated 4.3 million population, and particularly the three sub-clans of the Mohamud Saleban dominate state politics.⁵¹ Elections in Puntland are conducted on the basis of clan representation, but have been praised for their peaceful and fair nature. As described by Menkhaus, multi-party elections may in fact threaten the fragile security and stability.⁵² The lack of democratic institutions means that accountability is not achieved through the ability of citizens to directly vote out the government. Local understanding of accountability under these circumstances relies more on the ability to trust that the collected

funds will reach their intended targets and not be appropriated for personal interests. As argued by Meagher, these local understandings are also influenced by fiscal relationships during previous eras, both colonial and post-colonial.⁵³

As we shall see, a strong discourse of self-reliance, coupled with state authorities with no direct democratic accountability to the population and heavy dependence on aid and international loans, has shaped past Somali experiences of statehood. The concept of self-reliance has been prevalent during both colonial and post-colonial rule. Each colony and post-colonial state has strived, although often unsuccessfully, to collect enough internal revenue to cover its own expenses.⁵⁴

Within development research, the self-reliance concept came to the fore in the 1980s and it still generally refers to a strategy to increase autonomy and minimize vulnerability and dependence. On a national scale, this includes diminishing reliance on economic, political, and military support from other nations as well as international agencies.⁵⁵ The idea of self-reliance was heavily drawn upon by the Siyaad Barre military regime, although in practical terms Somalia's economic and military dependency increased during this period.⁵⁶

Mohamed Siyaad Barre took power in Mogadishu in 1969 in a military coup, following only nine years of Somali independence. During Siyaad Barre's reign, lasting until 1991, the image of a strong state was partly portrayed to the population through the regime's focus on "self-reliance." This imperative was enacted through the nationalization of industrial production, banking, and wholesale trade. During the 1970s, the Siyaad Barre government expanded from nine to twenty-six ministries in order to accommodate the growth of the public sector. In 1975–1978, the public sector was in charge of 96% of investments, 80% of employment, and 85% of wages and salaries in Somalia.⁵⁷

Meanwhile, industrial and agricultural production stagnated, despite investments in local production. This resulted in high levels of food imports and reliance on foreign aid. While aid accounted for approximately 30% of GDP, Somalia's outstanding debts amounted to US\$1.4 billion in early 1985.⁵⁸ Another reason for these high levels of foreign aid was the "structural defects of the taxes and ... the inefficient operation and administrative weaknesses of the tax system."⁵⁹ Although tax revenues were increasing throughout the 1970s and 1980s, their contribution to the total state expenditure remained low, and reliance on customs tax accounted for more than 50% of the total.⁶⁰

Despite the financial difficulties, the regime continued to spend a large part of the insufficient national resources on the unproductive domains of defense and general administration. In the late 1980s, only 20% of Somalia's recurrent expenditure was allocated to economic and social activities, compared to 40% allocated by other low-income countries on the continent.⁶¹

Military budgets were an important part of the narrative of self-reliance. Military parades were used to vividly display the strength of the state to the populace and to external spectators. Military budgets in Puntland today are similarly disproportionate in the limited state budget. It was reported that in 2014–2015 approximately 60% of the Puntland state budget (US\$21.6 million out of US\$36 million) was spent on security, most of which was made up of salaries for the security forces.⁶²

Considering Siyaad Barre's ideological focus on self-reliance, the heavy reliance on foreign loans, aid, and military support is quite paradoxical. As Mubarak concludes, "Throughout the 1970s and 1980s, the authoritarian government exaggerated and fabricated its development achievements while censoring and aggressively discouraging any analysis or opinion that might have exposed the myths."⁶³ In other words, the narrative of a militarily strong and self-reliant state was used to mask the reality of the political practices of dependency.⁶⁴ In this light, it is interesting that several interlocutors in Puntland expressed a sense of nostalgia for the strong leadership and state power of the Siyaad Barre era. Despite the lingering image of the Barre regime as an example of strong state governance (as opposed to the current Puntland government), there are a number of parallels between the two. This includes a small and unstable tax base as well as disproportionate military expenditure. More interestingly, it also includes a narrative focus on self-reliance, which, on closer inspection, proves to be more rhetorical than genuine. This topic plays an important role in the following discussion of hybrid taxation. But first, I will introduce the historical background of religious authority in Somalia and Puntland.

A. Religion and State

While the self-reliance repertoire represents the revival of a historically significant "language of stateness,"⁶⁵ the involvement of religious authorities in state governance represents a clear shift from the very secular regime of "scientific communism" under Siyaad Barre.

From 1969 to 1990, the Barre regime was hostile to any public political assertions of Islamic agendas.⁶⁶ Ten *ulama*, who openly condemned the new Family Code, were executed in January 1975, and the government orchestrated a campaign against all those “religiously backward-oriented” people who were siding against “progress.”⁶⁷ In the early history of Puntland the prominent Islamic movement, Al-Itihaad, was on oppositional terms with Abdullahi Yusuf and the Somali Salvation Democratic Front (SSDF), just as they had opposed Barre’s regime. However, the involvement of religious individuals and organizations in governing and funding certain services took hold in Puntland under Abdullahi Yusuf’s presidency nonetheless.⁶⁸

To draw an exhaustive picture of the various religious authority figures in Puntland would prove a daunting task. As described by Marchal, there are numerous organizations and groupings with different yet overlapping interests and sympathies.⁶⁹ No doubt historically Al-Itihaad Al-Islami (Al-Itihaad) has been the most influential since it emerged in the 1980s. Al-Itihaad “was comprised mainly of educated young men who had studied or worked in the Middle East. They came to the conclusion that the only way to rid Somalia of the corruption, repression and tribalism of the Barre years was via political Islam.”⁷⁰

The organization that was most formally engaged in the hybrid arrangement of tax collection for the 2013 cyclone relief was Al-Minhaaj. This is a relatively new local organization that operates in all regions of Puntland. The organization has been at the forefront of the religious authorities’ involvement in Puntland political affairs. In December 2013, just before the elections scheduled for January 2014, Al-Minhaaj hosted a five-day religious seminar, culminating in a 21-point declaration, signed by fifteen prominent local Islamic scholars. The declaration primarily contained reminders and suggestions for the prospective legislators on how to uphold the Islamic principles of truthfulness, trustworthiness, and working “for the greater good” in all aspects of campaigning and holding office.⁷¹

The specific name and affiliations of this organization did not appear to be of much concern to the citizens and taxpayers with whom I discussed the hybrid taxation arrangements. Not a single one of them mentioned any particular organization in relation to the collection of funds. Only the general terms of *ulama*, *sheikhs*, or *scholars* were used. Only when I went to interview one of the sheikhs who had been involved in the management of the funds did I find out that it was representatives of Al-Minhaaj that served on the Disaster Management

and Rescue Committee. Part of the reason for this is probably that generalized appeals for funds were made in different mosques and other gatherings and therefore were not associated with any specific group.

In Somalia and Puntland significant hybridization has taken place between business elites and religious authorities since the onset of the civil war. Ahmad and Marchal both describe this as a development arising from the need of the economic elite to uphold a stable and secure business environment. This led them to support and fund Islamic institutions, like *shari'a* courts.⁷²

Carrier and Lochery describe how religion has come to play an increasingly important role in the business environment among Somalis in Kenya, not because of the need for security or justice, but because of the trust networks it engenders and as a way to bridge clan interests.⁷³ Ahmad also explains, "Islamic law provides a common set of rules, norms, and beliefs that can reduce uncertainty and increase trust."⁷⁴ Similarly, the *ulama* themselves and several taxpayers in Garoowe explained that the main reason for the religious authorities to be involved in collecting funds for the cyclone relief efforts was to engender trust that the money would reach the intended beneficiaries.⁷⁵

Early governments in Somalia and Puntland were committed to strictly secular agendas, but it is clear that today there is a strong identification with an Islamic moral code and identity within the population. This came to the fore in the initial support and enthusiasm for the idea of the Islamic Courts Union (ICU) taking over Mogadishu in 2006. Initially, many sheikhs and other citizens in Puntland supported the ICU. Quickly, however, the ICU gained a reputation among Puntlanders that they represented the interests of only one clan and that they had uncritically embraced previously notorious warlords now adding *sheikh* to their name.⁷⁶

This led to a new message spread by the *ulama* in Puntland: We need to stay away from these Islamic courts, they are not Islamic. This message intensified as the Islamic Courts Union dissolved and Al-Shabaab began its violent fight against the Somali government and the international community. An interlocutor based in Nairobi concluded, "So since that time, the *ulama* of Puntland have become real Puntlanders. They used to be against divisions and the different regions, but now they are more strong, and they are becoming strong forces in the federal system."⁷⁷

Whether motivated by economic interests, the wish to move beyond clannism, a genuine upsurge in religious awareness, or perhaps more pertinently, a combination of all of these factors, religious identity and organizations have increased in importance throughout the years of weak or non-existent state governance. Saggiomo describes how Islamic charities in South Somalia have the capacity to behave as a consolidated institution in a stateless environment.⁷⁸ This capacity is in part due to the ability of the religious authorities to collect funds through the well formulated religious obligations of mandatory *zakah* and voluntary *sadaqah*, combined with the trust they enjoy from the population.

If we return to the case of the hybridized collection of funds for cyclone relief in 2013, the involvement of the sheikhs was a prerequisite for many business owners to pay the extra contribution. In response to a question of whether the money collected from the business community was paid directly to the government, the owner of a large business responded, "Oh no! No one would pay them directly (Laughing)."⁷⁹

Another prominent businessman in Garoowe elaborated on the feeling of mistrust towards the way state actors were managing the finances: "we know that they don't have money, so we must pay some. And always the private sector is not willing to pay so much, because they know that funds are not managed properly, so transparency, how they manage, is always in question."⁸⁰ Both of these representatives of powerful business interests in Garoowe came into regular contact with state authorities in their daily work. They expressed a grave mistrust in the ability of these authorities to competently manage public funds.

The sheikhs involved in the collection of funds, as well as several of the contributing citizens, confirmed that trust was the main reason that the religious authorities got involved in hybrid tax collection arrangements. One sheikh simply stated, "it is trust based in terms of collecting money, so that was the part of the *ulama*."⁸¹

B. Hybridity as Self-Reliance: Imagining the State in Puntland

I was first introduced to the repertoire of self-reliance when an adviser to the Puntland Ministry of Planning told me how the Puntland government had denied access to a team of INGO-based researchers. The researchers were supposed to carry out an extensive household survey, but they had insisted on bringing their own security (possibly from the international AMISOM forces). This was firmly rejected by the

Puntland government, which had insisted that local Puntland forces were perfectly capable of providing security for the delegation. For this reason, the adviser told me, no household survey had been conducted in Puntland in recent years.⁸²

The repertoire of self-reliance was drawn upon by Puntland state actors, but also strongly by two of the sheikhs who had participated in the hybrid taxation efforts. Besides accentuating their own role in the relief efforts, they also emphasized the self-reliance of the Puntland and Somali people: "About 26,000 shoats [sheep and goats] have been contributed in total ... 90% have been bought by the *ulama* with that contributed money. That money was collected by Somalis! Nobody else!"⁸³ In a similar vein, the report written by Al-Minhaaj highlights: "All activities implemented by Al-minhaj [sic] were done through local funds."⁸⁴

The narrative of self-reliance resonated with the population. Only one of the Garoowe business owners mentioned any contribution from international organizations in relation to the relief and reconstruction efforts following the cyclone. According to him, "the government has come with the initiative and arranged a meeting with the business people. They tell them: we are building this broken bridge. We pay 30%, and we get 20% from the organizations ... Then the rest should be paid by society."⁸⁵ In the minds of other contributors, the relief efforts were paid for by the joint collection efforts of state and religious authorities.

According to a representative of Al-Minhaaj, the International Committee of the Red Cross (ICRC) had been involved in the second phase of the relief effort, when the affected population was provided with food. At a meeting in Dangooriyo between the government, the scholars, and the ICRC, "they have divided the affected areas into 12 zones. Al-Minhaaj took responsibility of seven areas, the ICRC of the remaining five."⁸⁶ When asked about international participation in the other phases, he stated, "The third phase [restocking flocks of livestock] was particularly for Al-Minhaaj, just supported by the government, who were giving trucks, vaccinations and the like. Later on other NGOs and charities have joined: Care International and Qadar Charity. But the extent of their help was very small. Then phase four [rebuilding schools and other community essentials] is only Al-Minhaaj."⁸⁷

Later, as I was reading through international reports regarding the cyclone, it became clear that international organizations had played a much more substantial role than had been expressed in local narratives surrounding the relief effort. A large part of the contribution, which

the scholars and the business owners had attributed to Puntland state authorities, like medical care and vaccinations, was financed by the FAO, WHO, ICRC, and others.⁸⁸

By actively “editing out” the contributions of the international community, the religious authorities engage the self-reliance narrative. This illustrates how past repertoires of a state may be mobilized by state and non-state authorities for purposes of legitimation.⁸⁹ Despite the shortcomings of the Siyaad Barre regime, for a great number of people it still represents an image of “a working state,” the strength of which has not been achieved by any government or figure of authority in the Somali territories since the outbreak of the civil war. In addition, the image of the self-reliant state, not needing the support of UNISOM forces and ideally relying on tax revenues rather than international funding, is still a powerful idea, featuring lavishly in Puntland state discourse. This was clearly seen in various media campaigns and on the numerous stickers and billboards across Garoowe with messages such as: “The state is a tree that grows through the taxes of the citizens.”⁹⁰

Fuel traders produced the majority of my formal interview material. The reason for this overrepresentation is the interesting negotiations of taxation and regulation playing out between the Garoowe municipal authorities and the fuel traders at the time of my fieldwork. This group of Garoowe business owners represents diverse clan and interest groups and they differ widely in their relation to, and ideas about, the Puntland state. They do, however, tend to agree about being skeptical of taxation, particularly around the time in question, when the parking tax was specifically targeting their businesses and many felt their livelihoods were threatened by new regulatory measures.⁹¹

Responses to the collaboration between state and religious authorities were generally positive, even within the group of tax-weary fuel traders. One fuel trader expressed delight that different sectors of government were able to work together: “Whether they are government representatives, religious scholars or whatever, they are all part of society, and it is their duty to make society work.”⁹² In fact, according to an Al-Minhaaj representative, the collaboration was sufficiently successful to encourage a similar joint collection for drought-affected areas in Gedo region in 2014.⁹³

The strategy of hybridization may, however, come at a price. By associating so closely with state authorities, religious authorities run the risk of undermining their own legitimacy.⁹⁴ It was narrated to me

during fieldwork how specific clan elders in Puntland had lost respect and legitimacy as figures of authority through associating too closely with representatives of the international community. Meetings with such representatives were considered appropriate only for lower-level elders. Consequently, this high-level clan elder had been treated as such ever since.⁹⁵ Similar stories regarding elders associated with colonial authorities were also told.⁹⁶ Seeing how such loss of legitimacy has empirical precedence in the Somali territories and even locally in Puntland, this is a realistic scenario. If hybrid arrangements like the one described in this article were to become more common and increasingly institutionalized, this could potentially lead to the undermining of the localized authority and legitimacy underpinning the arrangements.

IV. Conclusion

Whether the experience of increased acceptance of the 2013 hybridized taxation effort will lead to a further institutionalization of the relationship between religious authorities and Puntland state authorities remains an open question. Similarly, we can only guess as to the outcomes of such institutionalization and whether the acceptability of hybrid taxation extends beyond an emergency-based temporary appeal. This case study has, however, produced three important points for the study of the link between taxation and state authority in Somalia and beyond.

First, the ability of the historical state repertoire of self-reliance to capture the imagination of authority figures and citizens alike is remarkable, considering the contrast between this image and the empirical reality of political practices of dependency, both in Siyaad Barre's Somalia and in current Puntland. This goes to show the importance of the concept of the image of the state, and the way citizens symbolically construct the state and their own place in it through narratives.

Second, we have seen how practices of taxation represent essential **important** parts of the quest to constitute and (re)create the "myth" or image of the state as the primary figure of authority. Taxation as the "prerogative of the state" represents an important state practice, constituting a mutual recognition between state and citizens. As such, and as the backbone of the image of self-reliance, practices of taxation constitute a critical ideological battleground of statehood.

Third, the Puntland cyclone relief case study demonstrates how the hybrid governance arrangement with religious authorities contributed to increased acceptance of, and compliance with, tax collection. Furthermore, by drawing explicitly on the powerful state repertoire of self-reliance, religious authorities contributed to the constitution and (re)creation of the image of the self-reliant Puntland state. Thus, in a somewhat paradoxical fashion, we may say that practices of hybridization can in fact support the ideological work of state authorities to appear as the primary figures of authority.

Notes

1. Roitman 2004.
2. Menkhaus 2006.
3. Varming 2017.
4. World Health Organization (WHO) 2013; Food and Agriculture Organization (FAO) 2013.
5. Interview, Construction Company, Garoowe, 29 October 2014; Interview, Sheikh, 1 December 2014.
6. Boege et. al. 2008; Menkhaus 2008; Olivier de Sardan 2008; Hagmann and Peclard 2010; Titeca and de Herdt 2011.
7. Tilly 1992; Lund 2006, 2016; Varming 2017.
8. Lieberman 2002; Moore 2014.
9. Organisation for Economic Co-operation and Development (OECD) 2008, 2010.
10. Eubank 2012, p. 465.
11. Moore 2001; Therkildsen 2001; Bräutigam et. al. 2008.
12. Ibid.
13. Hoffmann and Kirk 2013, p. 9; Hoffmann et. al. 2016; Raeymaekers 2010; Titeca 2011; Verweijen 2013.
14. Roitman 2005.
15. Meagher 2012.
16. Hagmann and Stepputat 2016.
17. Interview, Garoowe Municipality, Garoowe, 29 September 2014; Interview, Ministry of Finance, Garoowe, 9 November 2014; Interview, Fuel Trader, Garoowe, 8 November 2014.
18. Joshi et. al. 2014, p. 1327.
19. Group interview, Tax Collectors, Garoowe, 30 September 2014.
20. Meagher 2016.
21. Joshi et. al. 2014.
22. Interview, Puntland Ministry of Finance, Garoowe, 9 November 2014.
23. Salah 2014; Albrecht 2018.
24. Interview, Garoowe Municipality, Garoowe, 13 November 2014.

25. Interpeace/PDRC 2006.
26. Varming 2017.
27. Interview, Transporter, Garoowe, Nov. 9, 2014; Interview, Garoowe Municipality, Garoowe, 13 November 2014.
28. Interview, Fuel Trader, 17 November 2014.
29. Boege et.al. 2008, p. 6.
30. MacGinty 2010; Moe 2011; Leonard 2013; Visoka 2013; Albrecht and Moe 2015; Albrecht 2018.
31. Renders and Terlinden 2010; Ahmad 2014/2015; Hoffmann et. al. 2016.
32. Saggiomo 2011; Titeca and de Herdt 2011; Schäferhoff 2014.
33. Hagmann and Péclard 2010; Hoehne 2013.
34. Englund 2004; Steputat 2013.
35. Meagher 2012.
36. Vanderlinden 1972, quoted in Reyntjens 2015, p. 347.
37. Merry 1998; von Benda-Beckman et. al. 2009; Reyntjens 2015.
38. Moe and Albrecht 2015, p. 7.
39. Hagmann and Péclard 2010; Saggiomo 2011; Schäferhoff 2014.
40. Interview, Adviser, 4 December 2014; UNDP 2014; Puntland Ministry of Justice 2014.
41. Interview, Construction Company, Garoowe, 29 October.
42. Al-Minhaaj 2014, p. 3.
43. Interview, Fuel Trader, Garoowe, 17 November 2014.
44. Interview, Sheikh, Garoowe, 1 December 2014.
45. Boege et. al. 2008.
46. Menkhaus 2006, p. 103.
47. Gupta 1995.
48. War-Torn Societies Project (WSP) 2001; Interpeace/PDRC 2006, 2009.
49. Puntland Ministries for Interior and Finance 2013.
50. Johnson and Smaker 2014.
51. Puntland Statistics Department 2017; Interpeace/PDRC 2009; Lewis 2002.
52. Menkhaus 2006.
53. Meagher 2012.
54. Gardner 2012.
55. Galtung et. al. 1980.
56. Samatar 1987a.
57. Mubarak 1996.
58. Samatar 1987b, p. 877.
59. Purohit 1990, p. 188.
60. Ibid.
61. Samatar 1987b.
62. Albrecht 2018; Salah 2014.

63. Mubarak 1996, p. 6.
64. Abrams 1988, p. 87.
65. Stepputat 2013.
66. Marchal 2010, p. 15.
67. Samatar 1987b, pp. 882–883.
68. Marchal 2010.
69. Ibid.
70. Menkhaus 2013, p. 56.
71. *Garowe Online* 2013.
72. Marchal 2010; Ahmad 2014/15.
73. Carrier and Lochery 2013.
74. Ahmad 2014/15, p. 55.
75. Interview, Sheikh, Garoowe, 1 December 2014.
76. Marchal 2010; Author's notes, Nairobi, 13 June 2015.
77. Author's notes, Nairobi, 13 June 2015.
78. Saggiomo 2011.
79. Interview, Construction Company, Garoowe, 29 October 2014.
80. Interview, Multiple Businesses, Garoowe, 27 September 2014.
81. Interview, Sheikh, Garoowe, 1 December 2014.
82. Interview, Adviser, Garoowe, 4 August 2014.
83. Interview, Sheikh, Garoowe, 1 December 2014.
84. Al-Minhaaj, unpublished, p. 13.
85. Interview, Fuel Trader, Garoowe, 17 November 2014.
86. Interview, Sheikh, Garoowe, 10 December 2014.
87. Ibid.
88. FAO Somalia 2013.
89. Stepputat 2013; Hoffmann et. al. 2016.
90. Interview, Ministry of Finance, Garoowe, 9 November 2014.
91. Varming 2017.
92. Interview, Fuel Trader, Garoowe, 17 November 2014.
93. Interview, Sheikh, Garoowe, 10 December 2014.
94. Boege et. al. 2008; Moe 2011; Hoehne 2013.
95. Author's notes, Nairobi, 28 May 2015.
96. See also Lewis 2002.

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