

What Explains Taxation by Resource-Rich Rebels? Evidence from the Islamic State in Syria

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Greed-based theories of civil war predict that rebel groups will only engage in taxation and other state-building activities in areas where they lack exploitable resources. However, this prediction is contradicted by the Islamic State's pattern of taxation across time and space. A new data set mapping seven types of revenue-extracting policies imposed by the Islamic State, a jihadist rebel group, in the 19 Syrian districts that it governed between 2013 and 2017 indicates that these policies were just as prevalent in resource-rich as in resource-poor districts. I propose a new theory that better explains this pattern—a rebel group's pattern of taxation is codetermined by (1) ideology and (2) the costs of warfare—and establish the plausibility of this theory through a case study of al-Mayadin, the most oil-rich district governed by the Islamic State and therefore an ideal site in which to investigate the puzzle of taxation by resource-rich rebels.

Greed-based theories of the political economy of rebellion predict that armed groups will only engage in taxation and other state-building activities in areas where they lack exploitable resources such as oil. According to these theories, greed drives armed groups to engage in short-term, opportunistic looting rather than invest in building the complex bureaucracies that are necessary for taxation and long-term governance of civilians (Collier and Hoeffler 2004). A related argument is that resource-rich rebel groups tend to attract “opportunists” rather than “true believers” and are therefore prone to indiscipline and abuse of civilians (Weinstein 2006). Such characteristics are not conducive to the establishment of policies and institutions that regulate relations between the rebel group and civilians, including taxation.¹ This article presents a puzzle that contradicts the predictions of greed-based theories of rebel behavior with an original data set that maps the spatial and temporal pattern of tax policies implemented by the Islamic State (IS), a jihadist rebel group

that controlled and governed substantial territory in Syria (19 of the country's 65 districts) between 2013 and 2017.

Contrary to a key observable implication of greed-based theories of rebel behavior—that armed groups with access to resources will not establish complex systems of taxation—IS imposed several different types of taxes and other revenue-extracting policies in resource-rich areas of Syria. Furthermore, an original quantitative data set mapping the implementation of seven different types of revenue-extracting policies by IS in the 19 Syrian districts that the group governed between 2013 and 2017 indicates that these policies were just as prevalent in resource-rich as in resource-poor districts on average across time and space. This data set is based on 1,052 primary-source texts drawn from local Arabic-language newspapers, social media data, and official IS texts. These texts were corroborated by interviews with 138 Syrians who were selected for their personal experience with IS governance in one or more of the 19 districts in the sample.² In addition to

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1. Following scholars of state taxation, I define “rebel taxation” broadly as “any imposition of costs on individuals” (Thuronyi 2016, 45) by a rebel group that is administered according to publicly known rules and procedures. See app. sec. 1 for a discussion of the distinction between “rebel taxation” and looting or theft.

2. Research for this article was conducted under Yale Institutional Review Board protocol 1506016040 over the course of five research trips to Turkey between July 2015 and February 2017. I personally conducted all interviews in Arabic. Because of the confidentiality procedures that were implemented to protect human subjects, interviewees are cited by pseudonyms. Appendix sec. 3.3 discusses the interview methodology and data in greater detail.

being inconsistent with previous studies of the political economy of rebellion, IS's behavior is also surprising because the imposition of taxes is associated with significant economic and political costs. First, effective taxation requires the creation of a bureaucracy that is capable of identifying and collecting taxable assets (North 1981; Tilly 1975). Second, taxes are generally unpopular and are therefore a source of friction between state and society (Levi 1988; Scott 1977). One interviewee from Deir Ezzor was puzzled by IS's decision to tax so heavily in an area where "they are already rich from oil. It makes no sense."³ Given that greed-based theories fail to explain the case of IS, what alternative explanations might better account for the puzzle of taxation by resource-rich rebels? I theorize that a rebel group's pattern of taxation is codetermined by (1) its ideology and (2) the costs of warfare. I then establish the plausibility of this theory through a case study of al-Mayadin, which is the location of the largest oil field in Syria and therefore an ideal site in which to explore the puzzle of taxation by resource-rich rebels.

This multimethod research makes several empirical and theoretical contributions. First, I constructed a granular district-month-level data set that describes the complex taxation system of a rebel group (IS) that is of great interest to both scholars and policy makers in a region (the Middle East) that is geostrategically important but often inaccessible to researchers because of conditions of conflict and authoritarianism. Although interest in the phenomenon of "rebel governance" is growing, the vast majority of past research is based on cases in Latin America, Africa, and Asia and cross-national data (Arjona, Kasfir, and Mampilly 2015; Mampilly 2012; Stewart 2018). In addition to this empirical contribution, the article makes theoretical contributions to previous research in several ways. First, I identify previously unexplored limitations of greed-based theories of rebel behavior by demonstrating their inconsistency with the case of IS. Second, I link two different research agendas that are not often in dialogue with one another: (1) previous work on the ideological foundations of rebel behavior and institutions (Gutiérrez Sanín and Wood 2014; Hoover Green 2017) and (2) bellicist theories of state formation that identify conflict as a driver of bureaucratic centralization and economic development (Tilly 1975). Bridging these two literatures, I theorize that patterns of policy implementation by ideologically motivated rebel groups are codetermined by (1) their belief systems and (2) their existential need to defend and retaliate against counterinsurgent violence.

3. Interview with Bassel (truck driver from Deir Ezzor) in Gaziantep, November 2015.

THEORY

In contrast to those who purport greed-based explanations, I theorize that patterns of rebel taxation are driven by two mechanisms, (1) ideology and (2) the costs of warfare, that codetermine rebel policies. First, a rebel group's tax policies may be driven by its ideological commitments. Although "ideology" refers to "systematic ideas" held by members of rebel groups, these ideas and beliefs frequently become observable in the behavior of individual group members, in the policies and practices of the rebel group (Wood 2018), and in the institutions created by the group to govern civilians (Arjona 2016; Mampilly 2012).⁴ Ideologically motivated rebel groups tend to persist in their belief-driven policies, practices, and institutions even when they are costly or irrational. Second, rebel groups impose taxes to finance the costs of warfare, including the group's need to protect its infrastructure and population from air strikes. Consistent with bellicist theories of state formation (Dincecco 2011; Tilly 1975), rebel groups may tax civilians in resource-rich areas if the costs of their military operations and governance activities exceed the revenue that can be raised through the exploitation of resources alone. Furthermore, certain taxes and other revenue-extracting policies may be designed to mitigate the destructive effects of violence on rebel institutions and to disincentivize out-migration by civilians who are valuable to rebel groups not only because they can be recruited as fighters but also because they provide information, food, and other services (Kalyvas 2006; Lyall, Shiraito, and Imai 2015). Even though ideologically motivated rebel groups tend to impose policies that are consistent with their belief systems, they are also strategic actors operating in wartime environments where some policy decisions are driven by the military needs of the insurgency. Therefore, ideology and the costs of warfare interact to codetermine a rebel group's pattern of taxation. I do not claim that this theory explains all patterns of taxation by all rebel groups, only that I expect it to be more consistent with IS's pattern of taxation than greed-based theories. Despite the limitation of this study to a single case (IS) in a single country (Syria), I expect that the findings will generalize to other Islamist rebel groups and potentially to other ideologically motivated rebel groups.

METHODOLOGY AND DATA

This article tests a key prediction of greed-based theories of rebel behavior—that armed groups will impose taxes only

4. Following Gutiérrez Sanín and Wood (2014, 214), I define "ideology" as "a set of more or less systematic ideas that identify a constituency, the objectives pursued on behalf of that group, and a . . . program of action."

in areas where they lack resources—with new data on the case of IS, which presented a rare opportunity to document a process of rebel state formation as it began and eventually collapsed between 2013 and 2017. First, I demonstrate through analysis of an original quantitative data set that greed-based theories of rebel behavior fail to explain IS's pattern of tax policy implementation in Syria. Second, I engage in process tracing of qualitative evidence drawn from a case study of one of the 19 districts in the sample, al-Mayadin, which I intentionally selected for analysis because it is the location of the largest oil field in Syria (al-Omar) and therefore an ideal site in which to compare the observable implications of my theory against those of greed-based explanations. Process tracing is a method that is commonly used to investigate complex mechanisms and causal processes that cannot be revealed by statistical analysis alone (Bennett and Checkel 2014), particularly in wartime settings where quantitative data may be difficult or impossible to collect (Wood 2007), and is therefore the most appropriate analytical tool to evaluate the available evidence on IS's pattern of taxation in Syria.

If greed-based theories were correct, then we should find that IS was less likely to impose taxes and other revenue-extracting policies in resource-rich areas than in resource-poor areas because these theories predict that rebel groups with access to exploitable resources will engage in short-term, opportunistic looting rather than invest in building the complex bureaucracies that are necessary for taxation and long-term governance of civilians (Collier and Hoeffler 2004; Weinstein 2006). In Syria, the relevant resources are oil, natural gas, hydroelectric dams, and phosphate mines. To test this prediction, I collected data on seven different types of taxes and other revenue-extracting policies from the 19 Syrian districts that were governed by IS for a period of at least three months between 2013 and 2017: (1) income taxes, (2) border taxes, (3) excise taxes, (4) fines,⁵ (5) licensing fees, (6) property taxes, and (7) services fees.⁶ The resulting Islamic State Tax-Policy Implementation (ISTPI) data set maps the incidence of these policies across time and space from July 2013, when IS first began to govern territory in

5. Given their punitive purpose, fines are more accurately characterized as judicial instruments than as taxes, but they are nonetheless revenue-extracting policies and therefore fall within the scope of my theory.

6. See app. sec. 1 for definitions and descriptions of the seven types of policies and app. fig. 1 for a map of the 19 districts in the sample. The data set differentiates between these seven different policies in recognition of their varying functions and consequences for governance. For example, fines are punitive and therefore have implications for social control and discipline. See app. sec. 3.3 for a discussion of the relationship between taxation, social control, and ideology.

Syria, until May 2018, by which time IS had lost control of all but a few pockets of land.

For all 19 districts, I coded the presence of each type of policy as a binary variable for every month that IS controlled and governed that district. For every district-month (the unit of analysis), I determined whether a particular tax policy was being implemented by triangulating between local Arabic-language newspapers, social media data (Twitter and Facebook posts written by internet users in or near IS-controlled areas), and official IS texts. During four months of fieldwork in southern Turkey, I consulted 138 interviewees from the 19 districts in the sample to corroborate the primary-source texts on which the data set is based. Each observation is supported by at least one text (the data set includes a total of 1,052 texts, of which the vast majority are in Arabic) and validated by an interviewee from the relevant district.⁷ Appendix table 3 illustrates the structure of the ISTPI data set. Some of these 1,052 primary sources are cited in text as “ISTPI #,” and appendix sec. 7 contains detailed references with translations of relevant passages for every text cited in the article. Importantly, the ISTPI data set does not record the amount of revenue generated by taxation because of the impossibility of conducting fieldwork inside Syria during the period of study and the fact that only a small fraction of IS's internal financial records have been recovered. Nonetheless, it is a significant first step toward mapping the operations of a complex system of rebel taxation across time and space. Given the importance of the case of IS, “mere description” through the collection of original observational data (Gerring 2012) is valuable in and of itself and is also a necessary foundation for causal inference in future research (Kocher and Monteiro 2016)

RESULTS

Contrary to the expectations of greed-based theories, a difference-in-means analysis of the ISTPI data set indicates that IS was no more likely to impose taxes and other revenue-extracting policies in resource-poor districts than in resource-rich districts.⁸ My analysis compared the prevalence of seven types of taxes and other revenue-extracting policies across districts with and without the natural resources of oil, natural gas, hydroelectric dams, and phosphate mines. Of these resources, oil and hydroelectric dams are by far the most prevalent, occurring in seven and eight districts respectively, whereas natural

7. PDFs of the 1,052 texts used to construct this data set are available in the supplementary appendix data on the *JOP* Dataverse.

8. Because of the impossibility of collecting accurate data on standard control variables in war-torn Syrian districts where economic and demographic conditions were changing dramatically during the period of study (2013–17), regression analysis would not have yielded reliable results.

gas and phosphate mines are present in only two districts. Resources are defined at the province level since revenues generated at the district level were aggregated by a province-level treasury known as the *bayt al-māl* (literally, “house of money”), and all evidence indicates that IS’s different provinces were economically self-sufficient and did not share revenues with one another.⁹ Although the data set unit of analysis is the district-month, the statistical analysis collapses the monthly data into a less granular unit—the district-quarter—to reflect the persistence of IS tax policies over time.¹⁰ In total, the sample includes 185 district-quarter observations. In table 1, I compare the prevalence of the seven revenue-extracting policies across district-quarters with and without oil resources and find no evidence that the presence of oil diminished the likelihood of taxation. If anything, IS was more likely to impose certain taxes and other revenue-extracting policies in oil-rich areas (excise taxes, border taxes, service fees, and licensing fees) as evidenced by positive and statistically significant differences in means. For example, border taxes were imposed in 24.7% of oil-rich districts but only 2.1% of districts without oil. As a robustness check, appendix table 7 presents the same analysis after collapsing the data to the even more granular district level (where a type of policy is coded as having been implemented in a district if IS ever implemented that policy while in control of the district). The results are qualitatively similar.

Appendix table 8 compares the prevalence of tax policies across districts with and without hydroelectric dams. Again, a difference-in-means analysis suggests that the presence of hydroelectric dams did not diminish the likelihood of taxation, contradicting the expectations of greed-based theories of rebel behavior. Repeating the same analysis at the district level yields a similar result (app. table 9). Appendix tables 10 and 11 conduct the same comparisons across districts with and without phosphate mines and natural gas. Although I do find a negative relationship between the presence of those resources and the prevalence of taxation—findings that are not inconsistent with greed-based theories—natural gas and phosphate mines are found in only two of the 19 districts, and they are colocated in the same two districts. The relative rarity of these resources and resulting lack of variation caution against drawing any conclusions from the phosphate and natural gas results. Overall, the data for the two most common resources—oil and hydro-

Table 1. Prevalence of Taxation in Districts with and without Oil (District-Quarters)

	Mean		Difference in Means
	Oil = 0	Oil = 1	
Income taxes	.344 (.477)	.494 (.503)	.151 (.128)
Excise taxes	.042 (.201)	.281 (.452)	.239 (.086)**
Border taxes	.021 (.144)	.247 (.434)	.226 (.050)***
Service fees	.167 (.375)	.629 (.486)	.463 (.184)**
Fines	.292 (.457)	.607 (.491)	.315 (.186)
Licensing fees	.031 (.175)	.191 (.395)	.160 (.051)**
Property taxes	.010 (.102)	.225 (.420)	.214 (.202)
<i>N</i>	96	89	185

Note. Standard errors in parentheses.

** $p < .05$.

*** $p < .01$.

electric dams—are inconsistent with the pattern of taxation predicted by greed-based theories of rebel behavior.

QUALITATIVE EVIDENCE

Having demonstrated quantitatively that greed-based theories of rebel behavior fail to explain IS’s pattern of taxation in Syria, I now present qualitative evidence drawn from a case study of the most oil-rich district in the sample, al-Mayadin, to establish the plausibility of my theory that patterns of rebel taxation are codetermined by (1) ideology and (2) the costs of warfare. If greed-based theories were applicable to the case of IS, then we would expect to find low levels of taxation in al-Mayadin because resource-rich groups supposedly prefer to engage in short-term, opportunistic looting rather than invest in building the complex bureaucracies that are necessary for taxation and long-term governance of civilians (Collier and Hoeffler 2004) and because resource-rich groups tend to attract “opportunists” rather than “true believers” and are therefore prone to indiscipline and abuse of civilians (Weinstein 2006)—characteristics that are not conducive to the establishment of policies and institutions that regulate relations between the rebel group and civilians, including taxation. Another reason to expect low levels of taxation in al-Mayadin is that IS repeatedly faced both violent and peaceful opposition from the

9. This interpretation is supported by a diagram of IS’s bureaucracy issued by the group itself (Islamic State 2016). See app. sec. 3.1 for further discussion of the economic independence of IS’s different provinces.

10. For example, if IS was collecting service fees for household electricity consumption in October 2014, I treat this policy as having been in effect for the entire quarter of October–December 2014.

civilian population. There were at least 10 armed attacks against IS personnel or buildings, including one in which assailants set fire to IS police cars near a sheep market (ISTPI 1166) and another in which the district's senior IS official responsible for the collection of *zakāt* was assassinated as he was leaving a wedding (ISTPI 1188).¹¹ Peaceful resistance was much less common given IS's harsh treatment of dissidents, but there were at least two such instances including one in which a group of women gathered outside of the IS court in al-Mayadin to demand the release of their imprisoned sons (ISTPI 496, 539). Since taxation may fuel unrest (Levi 1988; Scott 1977), a rational sovereign would be unlikely to risk further provoking a population that was already on the verge of rebellion. Yet, this expectation is contradicted by the case of al-Mayadin. Not only did IS collect revenue from civilians during 29 out of the 38 months that it controlled the district, but the group imposed seven different types of taxes and other revenue-extracting policies during that period. In the following sections, I establish the plausibility of my theory through process-tracing analysis of qualitative evidence from al-Mayadin.

Ideology as a determinant of taxation

The case of IS provides considerable support for my argument that patterns of rebel taxation are partially determined by the group's ideology. IS's ideology, like that of other Salafi-jihadist groups, promotes the re-creation of the earliest Islamic society through a literal interpretation of the Qur'an and other texts that have transcribed the practices (*sunna*) and sayings (*hadith*) of the Prophet Muhammad. Many of IS's taxes and other revenue-extracting policies were drawn directly from the Qur'an and other texts on which the group's belief system are based. Two obvious examples are *zakāt* and *jizyah*, a kind of excise tax historically imposed by Islamic states on Christians and Jews in exchange for their protection as religious minorities (app. sec. 2.3).¹² Other revenue-extracting policies were not explicitly justified on the basis of such texts but nonetheless reflected and reinforced the group's ideology indirectly by (1) incentivizing conformity with its interpretation of Islam and (2) financing public goods provision, which was necessary to realize IS's ideological objective of governing people and territory through the establishment of a modern-

day "caliphate" based on the model of Islamic statecraft first laid out by the Prophet Muhammad in the seventh century (Revkin 2016).

Taxes that incentivized compliance with IS's interpretation of Islam. Many of the revenue-extracting policies imposed by IS in al-Mayadin appeared to be intended to incentivize civilian compliance with the group's ideology. For example, IS imposed fines on civilians who failed to comply with its strict dress code, which was based on the group's interpretation of Islam, including men caught wearing pants that fall below their ankles (ISTPI 856), in contravention of a saying of the Prophet (Sahih al-Bukhari, bk. 77, hadith 5). Female farmers were fined for wearing insufficiently modest clothing, including colorful shoes, while working in their fields (ISTPI 925, 1087). Other fines were imposed to punish behaviors that violated IS's interpretation of Islam, including fines on merchants who failed to close their shops during mandatory prayer times (ISTPI 1162) and men who failed to trim their mustaches (ISTPI 862) as advised by the Prophet (Sahih al-Bukhari, bk. 77, hadith 109). In other districts (Manbij and Raqqa), IS collected service fees to finance the construction of new mosques, providing additional evidence for a link between ideology and taxation (ISTPI 939, 1099). In another example of an ideologically motivated tax imposed in al-Mayadin, IS announced that it would begin to collect a *jizya* tax from Christians in exchange for guaranteeing their protection. At the time, a local newspaper reported that there was only one Christian family left in the district of al-Mayadin, and IS presented them with three options: (1) convert to Islam, (2) pay the *jizya* tax, or (3) leave IS territory (ISTPI 1145). Not only was the *jizya* explicitly grounded in IS's ideology, but it also served to incentivize the population's adoption of that ideology by imposing costs on nonbelievers.

The links between ideology, taxation, and public goods provision. Not all rebel groups provide public goods and services to civilians living in areas under their control (Stewart 2018). However, IS's ideology revolves around the objective of controlling territory and governing civilians through the establishment of a "caliphate." Since effective governance of civilians requires public goods and service provision, tax policies that are justified as necessary to raise revenue for public goods and service provision can be linked to IS's ideology. Numerous official IS texts suggest that the leader of the caliphate is bound by a religious obligation to ensure the provision of public goods and services to the civilian population. For example, an official IS treatise enumerating "the duties of the caliph" includes "strengthening the economy and providing employment and livelihoods to the people from agriculture, trade, industry, and

11. *Zakāt* (الزكاة), the third of the Five Pillars of Islam, refers to a mandatory charitable contribution that is functionally equivalent to an income tax (app. sec. 2.1). See also ISTPI 499, 514, 515, 518, 540, 541, 542, and 1165 for other examples of violent resistance.

12. IS generally collected *zakāt* at a rate of 2.5%, as specified in several of the *hadith*. See, e.g., Ibn Abi Shaybah, al-Musannad, Irwa al-Ghalil, 3/291, stating: "For 20 dinars, half a dinar is due; for 40 dinars, one dinar is due."

other sectors” and “providing material assistance to the poor and others in need of help.” According to the same text, the caliph is also obligated to “appoint governors, ministers, and employees who are trustworthy and technically skilled . . . to ensure the welfare of the people” (Islamic State 2017, 23–25). Additionally, IS’s constitution-like “Charter of the city,” a 14-article document that describes reciprocal obligations between the caliphate and its subjects, states: “Funds will be spent in the *maslaha* [public interest] of the Muslims” (Islamic State 2015c). As these texts make clear, effective governance of civilians—which requires public goods and service provision—is a core component of IS’s ideology. Since two of the seven revenue-extracting policies that IS imposed—(1) service fees and (2) *zakāt*—were explicitly justified as necessary to raise revenue for public goods and service provision, I argue that these policies were indirectly driven by IS’s ideology.

Evidence from the case study of al-Mayadin supports this argument. For example, a Syrian newspaper reported: “[IS’s] department of public services is collecting new fees from shops in al-Mayadin that are justified as necessary for sanitation and roadwork” (ISTPI 868). An official IS video justifying the collection of *zakāt* taxes cited the Qur’an in identifying eight areas of public spending for which *zakāt* revenue can be allocated: (1) “The poor who live in absolute poverty,” (2) “the poor who . . . can’t meet their basic needs,” (3) “those working to collect [*zakāt*],” (4) “to win the hearts of new Muslims,” (5) “to set free Muslim slaves or liberate Muslim prisoners,” (6) “those overburdened by debts,” (7) “the mujahidin and jihad,” and (8) “travelers in need” (Islamic State 2015a).¹³ Of these eight areas, four pertain to public goods and service provision: 1, 2, 6, and 8. IS also cited its ideology when justifying punishment for nonpayment of taxes levied to finance public goods and service provision. According to the official IS video on *zakāt*, failure to comply with the religious obligation to pay *zakāt* is an act of apostasy (Islamic State 2015a). Since apostasy is a capital crime under IS’s legal system, civilians could in theory be executed for refusing to pay *zakāt* (Revkin 2016, 17). Throughout its territory, IS put up billboards publicizing the Islamic justification for *zakāt* and corresponding punishment for nonpayment (app. fig. 3). After opening a new office for the collection of *zakāt* in al-Mayadin, the local IS mosque announced that civilians would be required to pay *zakāt* as required by the

13. “Jihad” is an Arabic word meaning “struggle” and may take several forms, both peaceful and violent. “Inner jihad” refers to a person’s individual struggle to live according to Islamic principles, while “outer jihad” refers to the defense of the Muslim community against its enemies. IS argues that outer jihad should be waged both defensively and offensively (Revkin 2016, 38).

Qur’an and warned that it would be collected “by force” if not given voluntarily (ISTPI 1157). The fact that this command was issued by a mosque rather than by a police department suggests that IS relied not only on its ability to wield violence but also on its ideology to promote civilian compliance with tax policies.

Costs of warfare as a determinant of taxation

Consistent with my theory, evidence from al-Mayadin indicates that IS’s need to wage warfare (both offensive and defensive) was an important determinant of its pattern of taxation, in addition to ideology. For example, in response to damage caused by air strikes, IS imposed service fees on merchants to finance the construction of protective roofing over open-air markets (ISTPI 826). Similar service fees were levied in Raqqa to pay for the placement of protective sand bags and barriers outside of shops and houses (ISTPI 845, 881) and to cover the city’s streets in order to shield IS fighters from surveillance by drones (ISTPI 1214). Additional evidence of the relationship between counterinsurgent violence and taxation can be found in the imposition of border taxes, which enabled IS to simultaneously disincentivize and profit from the flight of civilians from its territory. For example, IS imposed a tax of approximately \$100 on every resident traveling out of Menbij, a district adjacent to al-Mayadin (ISTPI 363). An interviewee from al-Mayadin reported that similar “exit taxes” were levied there, saying, “They [IS] are making money off of the fighting and airstrikes by demanding taxes from those who are trying to escape.”¹⁴

In several districts, IS imposed fines that incentivized military service and punished deserters. For example, in al-Bukamal (adjacent to al-Mayadin), IS imposed fines on parents of child soldiers who deserted training camps (ISTPI 431), and in Raqqa, civilians who declined appeals to enlist as fighters were asked to pay a “tax in lieu of jihad” (ISTPI 977, 984). In another example of the link between warfare and revenue, IS began to collect fees from merchants in al-Mayadin for the stated purpose of financing “preparations for victory” against the Syrian Army (ISTPI 1185). Similar tax policies were implemented in other districts including Manbij, where IS authorities told shopkeepers that they were introducing a new monthly tax “in order to buy weapons that our soldiers need for battle” (ISTPI 1072). This bellicist justification for taxation can also be found in the previously cited IS video on *zakāt* (Islamic State 2015a).

14. Interview with Omar (clothing store owner from al-Mayadin), Şanlurfa, February 2017.

Ideology and the costs of warfare interacted to codetermine IS's pattern of taxation

Finally, I find qualitative evidence to support my theory that IS's ideology and costs of warfare interacted to codetermine its pattern of taxation. In some cases, IS imposed taxes to advance military objectives (such as service fees levied to build protective barriers around civilian houses and businesses) that were not explicitly justified on ideological grounds. However, since jihad against enemies of the caliphate is an important component of IS's belief system (see n. 13), other taxes associated with warfare can be traced back to the group's ideology. For example, of the eight religiously permissible areas of public spending for which *zakāt* revenues may be allocated, two (5 and 7) pertain to military objectives (Islamic State 2015a). In another example of a tax policy that appears to have been influenced both by ideological and military considerations, IS imposed fines in al-Mayadin for the possession of satellite dishes (ISTPI 907, 1139). Previously, IS had issued a video warning that foreign intelligence agencies could use satellite signals to identify air strike targets (Palazzo 2016), and the group had also issued numerous statements condemning the spread of un-Islamic ideas through television, including one that identified satellite dishes as "among the clearest reasons for the spreading of immorality in our times" (Islamic State 2015b). As these examples suggest, ideology and the costs of warfare were both important determinants of IS's pattern of taxation, and in some cases, these two factors were mutually reinforcing.

CONCLUSION

This article has challenged the validity of greed-based theories of the political economy of rebellion by demonstrating their inconsistency with IS's pattern of taxation in Syria. Furthermore, since IS was arguably a de facto state, my central finding—that IS was just as likely to impose taxes in resource-rich as in resource-poor districts—may also have implications for related literatures on the role of the "resource curse" (Ross 2004) and "revenue bargaining" (Boucoyannis 2015; Levi 1988) in state formation, both of which predict that complex systems of taxation are most likely to be found in resource-poor states where governments have no alternative but to extract revenue from their populations. While calling into question the generalizability of these theories to the case of IS, I generate and establish the plausibility of a novel theory that links previous research on the role of ideology in rebel group behavior with bellicist theories of state formation by arguing that two mechanisms, (1) ideology and (2) the costs of warfare, interact to codetermine a rebel group's pattern of taxation.

While scholars of state taxation have long recognized that governments impose taxes for ideological, social, and political reasons in addition to their need for revenue (Heer 1937; Smith 1776), scholars of protostates and armed groups have tended to characterize taxation as a purely instrumental transaction in which civilians exchange payment for protection (Olson 1993), with the exception of a few recent studies that explore the noneconomic functions of rebel economic policies (Mampilly 2019; Rodríguez-Franco 2015). The evidence presented in this article suggests that rebel groups impose taxes not only to raise revenue but also to incentivize particular beliefs and behaviors in the populations they govern. Future research should further explore both the intent and logic motivating taxes and other economic policies implemented by rebel groups as well as the short- and long-term consequences of these policies for civilian behavior both during and after conflict.

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Appendix

1 Defining “Rebel Taxation” and Distinguishing it from Looting

I define “rebel taxation” broadly as “any imposition of costs on individuals” (Thuronyi 2015, 45) by a rebel group that is administered according to publicly known rules and procedures. This definition distinguishes taxation from looting, which is characteristically arbitrary and unpredictable. In contrast with looting, the taxes imposed by rebel groups are usually accompanied by a public statement of the policy’s purpose and the rules that govern its imposition. Some insurgent groups have formally codified their tax policies. In Colombia, the FARC has been applying written codes of taxation since 1996 (Richani 2013, 68). The taxes imposed by rebel groups may be accompanied by a variety of policy justifications that include financing public goods provision, paying the costs of war, or redistributing assets from the rich to the poor. The important definitional point is that a tax is justified on public interest grounds, whereas theft is justified only by a self-serving desire for private gain. As a Maoist rebel official explained how the insurgent group’s tax policies differed from organized crime in eastern India, “We have rules and norms around how we tax people ... We also have rules and norms around how we use the fund[s] collected. So we are not simply collecting money for private gain: that would be corruption” (Chakravarti 2014).

2 Description of IS Tax Policies

This section provides definitions and examples of the seven types of taxes and other revenue-extracting policies that IS imposed in Syria between 2013 and 2017: (1) income taxes, (2) border taxes, (3) excise taxes, (4) fines, (5) licensing fees, (6) property taxes, and (7) services fees (Appendix Table 1).

Appendix Table 1. Seven Types of IS Taxes and Other Revenue-Extracting Policies

Type of Tax	Target of Taxation
1. Income Tax	Imposed on earnings
2. Border Tax	Imposed on movement of people or commodities across territorial boundaries
3. Excise Tax	Imposed on consumption of particular goods or activities
4. Fine	Incurred for violating the rules established by the rebel group
5. Licensing Fee	Paid in exchange for a license to do or access something
6. Property Tax	Imposed on property or other immobile assets
7. Service Fee	Charged for access to public or private goods provided by the rebel group

2.1 Income Taxes

IS required all Muslim civilians living under its rule to pay *zakāt*, a mandatory charitable contribution that is the functional equivalent of an annual income tax on earnings and savings. In an official video explaining the

policy, IS cites the Quran [9:60] in enumerating eight policy objectives for which *zakāt* revenue may be allocated, including: the provision of welfare for those living in “ absolute poverty” ; proselytizing; freeing Muslim slaves or liberating Muslim prisoners captured by enemies; and financing jihad (Islamic State 2015b). *Zakāt* may be paid in cash or in the form of other assets. Although the Quran is silent on the rate of *zakāt*, several hadiths (sayings of the Prophet) specify a rate of 2.5%, collected once every year. Another form of income tax levied by IS is *ushr*, a 10% tax on the harvests of irrigated farmland that was first imposed by the original caliphate in the seventh century (Duri 2011, 84). There is some evidence that IS adjusted income tax rates based on the population’ s ability to pay. An agricultural engineer from al-Thawra said that when a drought damaged crops, IS lowered *ushr* taxes from 10% to 5%.¹

2.2 Border Taxes

IS imposed border taxes on the movement of commodities and people to and from territory controlled by the Syrian government or by rival armed groups. In some areas, IS also taxed movement between different administrative divisions of its own territory. Representative examples include a tax on wheat shipped by the Syrian government between its strongholds in al-Hasakeh and Hama provinces via IS-controlled roads in Raqqa and taxes on travelers and their luggage exiting Raqqa (ISTPI #715, 714). In addition to taxing goods and people exiting its territory, IS also imposed taxes on those entering. For example, IS imposed taxes on Jordanian trucks that shipped olive oil and other products to IS-controlled areas in Iraq.² Syrians who regularly crossed IS borders for business in Turkey reported paying similar taxes.³

2.3 Excise Taxes

IS imposed excise taxes on the manufacture, sale, or consumption of particular goods and activities. Examples include a tax on the sale or purchase of livestock in Raqqa and a tax per square meter of stone extracted from quarries in al-Hasakeh (ISTPI #712, 364). Excise taxes were imposed on civilians as well as on IS’s own combatants. Although the latter were exempt from *zakāt*, former and current IS fighters confirmed in interviews that they were required to pay an excise tax of 20% on “spoils of war” acquired in the course of military operations.⁴ In addition to imposing excise taxes on goods and commercial transactions, IS also imposed excise taxes on activities or products that the group considered religiously impermissible such as the practice of Christianity. In the context of state taxation, such policies are often referred to as “sin taxes” and have been imposed on activities or products that create negative externalities for public health and welfare such as tobacco or pollution (Breyer 1981, 164; Brunori 2005, 102; O’Donoghue and Rabin 2006). As an alternative to an outright ban, “sin taxes” have the benefit of stigmatizing an undesirable product or activity

¹ Interview with Saad (agricultural engineer), Reyhanlı, July 2015.

² Ash-Shaab News. 2014. داعش ... تجبر الشاحنات الأردنية المتوجهة للعراق على دفع الضرائب [“Daesh [IS] forces Jordanian trucks in transit to Iraq to pay taxes”]. *Ash-Shaab*, October 13. <http://www.shaabnews.com/news-45298.htm>.

³ Interviews with “Saad” (agricultural engineer), Reyhanlı, July 2015; “Fares” (textile trader), Gaziantep, July 2015.

⁴ Interviews with “Abu Ammar” (former IS combatant), Şanlıurfa, March 2016; “Abu Ali” (current IS combatant—at time of interview), Online, February 2016.

while simultaneously extracting revenue from those who engage in it. For example, IS allowed Christians—as non-Muslim “People of the Book” (known in Arabic as *ahl al-kitāb* or *dhimmi*)—to live peacefully under its rule and to exercise limited religious freedoms conditional on their acceptance of a *jizyah* contract, which is a security guarantee that Islamic states have historically offered to religious minorities in exchange for their payment of an annual *jizyah* tax (Revkin 2016, 16).

2.4 Fines

IS imposed fines for violations of its rules and procedures.⁵ Sometimes, IS published decrees that predetermined the fines for particular offenses as a warning to deter potential perpetrators. For example, in Manbij, IS issued a document specifying a fine of 2,000 Syrian pounds (USD \$3.88) for shop owners caught dumping waste outside of designated receptacles.⁶ Another document issued by the religious police department in Homs specified fines for forging an ID, shaving beards (in violation of the practice of the Prophet), and possession of cigarettes (ISTPI #1164). But in other cases, fines were determined by judges or police officers on a case-by-case basis. For example, an IS court in Raqqa imposed a fine of 500,000 Syrian pounds (\$970) on a man who was convicted of embezzling public funds (ISTPI #1156). IS police had jurisdiction to issue fines for less serious violations such as littering (ISTPI #1203).

2.5 Licensing Fees

As IS developed a regulatory bureaucracy, it began to impose licensing or registration fees on certain activities, usually with a nexus to public safety or morality. Typical examples include fees for the registration of motorcycles or cars, permits to operate internet cafes and satellite dishes, as well as (ISTPI #1060, 846, 907). As IS asserted ownership over public lands and properties, the group also began to charge licensing fees in the form of rental payments for tenants. For example, IS claimed ownership over retail space in al-Tabqa and then began charging shopkeepers a monthly use fee, and in Manbij, IS built new stalls for an open-air market and collected rent from the merchants who used them (ISTPI #803, 1100).

2.6 Property Taxes

Unlike licensing fees, which are paid by tenants of property that IS claims to own, property taxes were imposed by IS on titled land- or property-owners. Examples include a tax of 500 Syrian pounds (USD \$0.97) per feddan (1.038 acres) of farmland in Deir Ezzor (ISTPI #830), a tax of 25,000 Syrian pounds (USD \$48.50) on the owners of all buildings with two or more floors in al-Bukamal (ISTPI #837), and a home ownership tax based on the size of the dwelling (100 Syrian pounds or USD \$0.19 per room) in Manbij (ISTPI #1075).

⁵ Given their punitive purpose, fines are more accurately characterized as judicial instruments than as taxes, but they are nonetheless revenue-extracting policies and therefore fall within the scope of my theory.

⁶ Islamic State. 2015. [تعميم من بلدية منبج](https://justpaste.it/manbijregulations) [“Announcement from the Municipality of Manbij.”] <https://justpaste.it/manbijregulations>.

2.7 Service Fees

IS imposed fees on some of the public goods and services that it provided. Examples include fees for school registration, sanitation, ambulances, and agricultural irrigation (ISTPI #411, 789, 994, 989). Service fees were imposed on individuals, households or businesses. In many areas, IS collected monthly fees at a flat rate for services such as electricity. For example, in al-Hasakeh (ISTPI #367), businesses were required to pay a monthly fee of 5,000 Syrian pounds (USD \$9.70) for electricity while households paid 1,500 Syrian pounds (USD \$2.91). In other areas, IS installed meters on houses and businesses in order to collect fees based on actual usage.⁷

3 Alternative Explanations for IS's Pattern of Taxation

After demonstrating that greed-based theories of the political economy of rebellion fail to explain IS's pattern of taxation in Syria, this article proposed a novel theory that links previous research on the role of ideology in rebel group behavior with bellicist theories of state formation by arguing that two mechanisms—(1) ideology and (2) the costs of warfare—interact to codetermine a rebel group's pattern of taxation. This section presents alternative explanations that might also account for the observed pattern of IS taxation and argues that they are less plausible than my theory for reasons discussed below.

3.1 If IS's system of taxation is centralized, then there is no reason to expect subnational variation in patterns of taxation

First, it might be argued that IS collected revenue in oil-rich areas because its economic system was centralized. If oil-rich districts were required to send all of their oil profits to the IS central government in Raqqa or Mosul, then they would have needed to collect taxes just as much as districts without oil. However, all available information indicates that the IS's different provinces in Syria were, for the most part, economically self-sufficient. Each province was responsible for raising and spending its own revenues and I have found no evidence—either in (1) my interviews with former IS fighters and civilian employees or in (2) my extensive review of official IS texts—that tax or oil revenues were transferred between provinces or to the group's de facto capitals in Raqqa and Mosul. Three different IS fighters confirmed that the group's financial system was in fact highly decentralized. Provinces had their own budgets, and oil rich-provinces such as Deir Ezzor retained the oil revenue that they generated to cover local government expenses and service provision.⁸ Furthermore, IS's own official documents and publications—particularly a diagram of IS's bureaucracy that was issued by the group itself—indicate that revenues generated at the district-level were aggregated by a province-level treasury known as the *bayt ul-māl* (literally, “house of money”). A leading expert on IS's bureaucracy, Aymenn al-Tamimi, has reached the same conclusion—that IS's economy was decentralized to the province level: “The local administration will use and be responsible for most of the [oil] revenues generated within the province for its own expenditures. Logically

⁷ Interview with “Ahmed” (engineer), Gaziantep, March 2016.

⁸ Interviews with “Abu Hadi” (current IS combatant—at time of interview), Online, April 2016; “Abu Ayman” (current IS combatant—at time of interview), Online, March 2016; and “Abu Ammar” (former IS combatant), Şanlıurfa, March 2016.

speaking, it would make sense not to have a single central ‘bank’ housing money in a place like Mosul, as the coalition would likely get word of it quickly and destroy it.”⁹ Given strong evidence that each IS province was a relatively closed and self-sufficient economic universe, we would expect to find low levels of taxation in resource-rich areas if greed-based theories of rebel group behavior were applicable to this case.

3.2 IS may have imposed taxes in resource-rich areas because residents of these areas were wealthier

Second, another potential concern is that IS might have imposed taxes in resource-rich areas because residents of these areas were wealthy, or because IS was taxing the income of workers employed in resource-extracting industries. Although there is no publicly available district- or province-level data on incomes or tax revenues during the Syrian Civil War, which began in 2011, a 2006 UN report cited GDP statistics of \$1,050 per capita for urban areas and \$650 for rural areas.¹⁰ If rural areas are poorer on average, and exploitable resources are overwhelmingly located in rural areas, then the first concern is likely unwarranted. Furthermore, while the dataset presented in this paper does contain evidence of some taxes being collected from private oil refineries and traders, this alternative explanation cannot explain why IS imposed many different types of tax policies in oil-rich areas, most of which were unrelated to resource extraction. For example, in Syria’s most oil-rich province, Deir Ezzor, IS imposed a small tax of 200 Syrian pounds (USD \$0.39) per barrel of oil entering the market and taxes on the owners of oil tankers (ISTPI #148, 917), but it also collected taxes for services including the maintenance of irrigation canals used by farmers, electricity, and sanitation (ISTPI #852, 142, 789); licensing fees for vehicles (ISTPI #1060); and fines for violations of IS rules and policies including selling cigarettes, shaving beards, wearing colorful shoes, selling spoiled food, being late to prayer, forging a travel permit, and possessing a satellite dish without a license (ISTPI #1017, 1001, 763, 762, 1064, 951, 907.) Most of these tax policies have no plausible connection to oil, and many appear to have been motivated—at least partially—by IS’s desire to control behavior, movement, and information in ways consistent with its ideological and military objectives, in addition to its need for revenue collection.

3.3 If IS imposed taxes for the purpose of exercising social control over its population, then there is no reason to expect patterns of taxation to be related to the availability of resources

Third, it might be argued that IS imposed taxes for the purpose of exercising social control over its population. “Social control” has been defined as “an organized response to deviant behavior” (Innes 2003, 148). This is a valid argument given previous research suggesting that states impose taxes for social and political reasons in addition to fiscal ones. As Clarence Heer has argued, “[T]axation is inevitably an instrument of social control” because all taxes induce social and economic changes (1937, 484). If IS did impose taxes for the primary purpose

⁹ al-Tamimi, Aymenn. 2016. Email correspondence, March 7.

¹⁰ Masri, Abdalla. 2006. “Syrian Arab Republic: Country Pasture/Forage Resource Profiles.” Food and Agriculture Organization of the United Nations. <http://www.fao.org/ag/agp/agpc/doc/counprof/PDF%20files/Syria.pdf>, 2.

of exercising social control, then there is no reason to expect patterns of taxation to be related to the availability of resources. Although I do find evidence that many of IS's tax policies may have been motivated by the group's desire to exercise social control over its population through at least three mechanisms discussed below—(1) discipline, (2) collective identity formation, and (3) demographic engineering—the fundamental purpose of social control in this context was to promote adoption of and compliance with IS's ideology. Therefore, the possibility that IS imposed taxes for the purpose of exercising social control is not an alternative explanation but, rather, one that is consistent with my theory my theory that a rebel group's ideology interacts with the costs of warfare to codetermine its pattern of taxation.

First, it is possible that IS imposed certain types of revenue-extracting policies for disciplinary reasons—to deter and punish behavior that the group considered religiously impermissible or that created negative externalities for public health and welfare. I do find evidence of the disciplinary effects of taxation, particularly in the imposition of fines on civilians who violated IS's rules. However, since these rules flow directly from IS's ideology, the following evidence provides further support for my argument that ideology was an important determinant of IS's pattern of taxation. For example, several interviewees reported that they or their family members had been fined for engaging in behaviors that IS considers to be un-Islamic including wearing colorful shoes, listening to the radio, and failing to close shops during prayer times in order “to teach us a lesson,” in the words of one man.¹¹ In some cases, fines were accompanied by publicly administered corporal and shaming punishments. In one example from Raqqa, an IS employee found guilty of embezzling funds from a tax collection office received a tripartite punishment: (1) a public whipping, (2) a fine of 500,000 Syrian pounds (USD \$970), and (3) a shaming punishment in which he was tied to a telephone pole with a large sign hanging from his neck stating his crime and corresponding punishment (ISTPI #1156). Fines have both punitive and educational consequences. They serve as warnings and reminders of the rules of the system and of the costs of breaking those rules. The above evidence is consistent with my argument that certain tax policies—for example, fines imposed for failure to observe mandatory prayer times (ISTPI #1162)—flow directly from IS's ideology.

Second, it is possible that IS imposed certain types of taxes to promote the formation of collective identities among taxpayers, where “collective identity formation” is defined as the process of redefining the boundary between self and other to constitute a “common in-group identity” (Wendt 1999: 337-38). In the context of rebel governance, taxation might promote collective identity formation by signaling a rebel group's aspirations to de facto statehood. Taxation is a symbol of “stateness” (Nettl 1968) and it is possible that IS imposed taxes as part of a “symbolic repertoire” (Mampilly 2015, 76) that also included the creation of a new flag and currency to signal to observers, both inside and outside of its territory, that it was on a path to de facto statehood. I do find some evidence of these mechanisms. For example, IS's imposition of border taxes may have contributed to the symbolic construction of sovereignty by demarcating the spatial boundaries of rebel-controlled territory and demonstrating the group's capacity to monitor and regulate the movement of people and commodities across those boundaries. Additionally, the fact that IS imposed a universal income tax (*zakāt*) on all but the poorest Muslim civilians may have contributed to a sense of membership in a common political and religious community. According to one man who had paid taxes to IS in al-Mayadin, “They tax because that is what states do, and

¹¹ Interviews with “Mounir” (construction worker), Şanlıurfa, November 2015.

they want to be a state.”¹² However, as discussed in section 5.1.2 of the article, the goal of achieving de facto statehood in the form of a modern-day “caliphate” is a core component of IS’s ideology. Therefore, any evidence that tax policies promoted a sense of collective identity among residents of the “caliphate” is consistent with my argument that ideology was an important determinant of IS’s pattern of taxation.

Third, it is possible that IS imposed certain types of taxes to promote demographic changes that were conducive to its state-building objectives. Whereas the previously discussed social-control mechanisms of (1) discipline and (2) collective identity formation affect the behaviors and beliefs of a population, the mechanism of “demographic engineering”—defined as “the manipulation of demography” to serve the interests of a state or other group (Morland 2014, 2)—has the potential to fundamentally transform the composition of the population itself by altering incentives around important arenas of individual decision-making such as migration and family-planning. For example, until recently, China imposed severe financial penalties on families that violated the one-child policy.¹³ It is possible that rebel groups, like states, may use tax policies to alter or manipulate the demographic features of the civilian population in ways that serve political, military, or ideological interests. I do find some evidence for this hypothesis in the case of IS, but since the demographic changes that IS sought to induce were ideologically motivated, this evidence is consistent with my theory. For example, in al-Mayadin, IS imposed a *jizya* tax on Christians in exchange for guaranteeing their protection as non-Muslims. At the time, there was only one family of Christians in the district of al-Mayadin, and IS presented them with three options: (1) convert to Islam, (2) pay the *jizya* tax, or (3) leave IS territory. After the Christians chose the latter, IS confiscated the property they left behind (ISTPI #1145). The *jizya* tax, by imposing costs on non-Muslims, has the effect of discouraging and stigmatizing the practice of minority religions. In the case of al-Mayadin, the tax led to the departure of the only remaining Christians. This evidence strongly supports my argument that certain tax policies—for example, the imposition of taxes on Christians that incentivized exit or conversion to Islam—flow directly from IS’s ideology.

3.4 IS may have had stronger coercive institutions in resource-rich areas and was therefore better able to enforce tax policies in those areas

A fourth potential explanation is that IS may have had stronger coercive institutions in resource-rich areas and was therefore better able to enforce tax policies in those areas. To address this concern, I collected data on IS’s primary coercive institutions, police and courts, and found that both institutions were present in 18 of the 19 sample districts (Appendix Table 2). In the remaining district (Damascus), IS had established police but not courts. That Damascus is an anomaly is unsurprising given that it is the capital city of Syria and therefore an area in which the Syrian state is very strong. Furthermore, IS controlled only a tiny pocket of the district (parts of Yarmouk Camp, a 1.3-square-mile informal settlement populated by Palestinian refugees). From this data, I conclude that IS’s coercive capacity did not differ systematically between resource-rich and resource-poor districts.

¹² Interview with “Amr” (teacher), Şanlıurfa, February 2017.

¹³ Wong, Edward. 2015. “One-Child Rule Is Gone in China, but Trauma Lingers for Many.” *New York Times*, October 30. <http://www.nytimes.com/2015/10/31/world/asia/one-child-rule-china.html>.

Appendix Table 2. IS Coercive Institutions

Province	District	Court	Police	Supporting ISTPI Dataset ID #
Aleppo	A'zaz	Yes	Yes	16, 17, 18, 19, 20
Aleppo	Deyr Hafir	Yes	Yes	24, 25, 26, 28, 29, 32, 34, 35, 36, 37, 38, 805,
Aleppo	Jarablus	Yes	Yes	44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 62, 63, 64, 66, 67, 68, 6970, 71
Aleppo	Manbij	Yes	Yes	81, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129
Aleppo	al-Bab	Yes	Yes	147, 163, 164, 165, 166, 167, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 183, 184
Homs	Homs	Yes	Yes	224, 228, 296, 1119, 1120, 1121 1164
Homs	Tadmor	Yes	Yes	286, 290, 296, 297, 298
Idlib	Harem	Yes	Yes	300, 302, 304, 310, 313, 317, 1127
Idlib	Idlib	Yes	Yes	1118, 1130
Hasakeh	Hasakeh	Yes	Yes	331, 332, 333, 334, 335, 336, 337, 346, 348, 349, 350, 351, 352
Deir Ezzor	Abu Kamal	Yes	Yes	473, 475, 1182, 1190, 1191, 1192, 1193, 1194, 1195, 1196, 1197
Deir Ezzor	Deir Ezzor	Yes	Yes	1019, 1117, 1125, 1126, 1182
Deir Ezzor	al-Mayadin	Yes	Yes	495, 499, 506, 507, 508, 520, 1166, 1182
Raqqqa	Tell Abyad	Yes	Yes	544, 545, 546, 548, 549, 550, 551, 552, 553, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566
Raqqqa	al-Thawra	Yes	Yes	568, 571, 572, 573, 575, 577, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 590, 592, 593, 596, 598
Raqqqa	Raqqqa	Yes	Yes	601, 602, 603, 604, 605, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 638, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656
Dara'a	Dara'a	Yes	Yes	1092, 1110, 1124, 1201
Hama	Salamiya	Yes	Yes	1111, 1112, 1113, 1114, 1115, 1116, 1122, 1123, 1164
Damascus	Damascus	No	Yes	1198, 1199, 1200

3.5 If IS anticipated future loss of resource-rich territory, then taxation in resource-rich areas would not be surprising

Fifth, it might be argued that taxation in resource rich-areas is unsurprising if IS anticipated exhausting or losing control over these resources in the future. This alternative explanation is called into question by evidence that IS intended and expected to maintain long-term control of its territories in Syria. Syrian President Bashar al-Assad's government continued to purchase oil from IS until 2017. This mutually beneficial economic cooperation

was likely perceived by IS leadership as a signal that the Syrian government was not seriously committed to defeating the group and may even have been willing to tolerate its long-term presence, which provided a helpful counterweight to more moderate opposition groups.¹⁴ Additionally, the fact that IS was capturing schools and dedicating resources to the training of teachers and introduction of new curricula—including medical schools with a three-year curriculum—suggest that the group was laying the foundations for a multi-generational state-building project and was planning for long-term territorial control.¹⁵

4 The Islamic State Tax-Policy Implementation Dataset (ISTPI)

I constructed the Islamic State Tax-Policy Implementation Dataset (ISTPI) by collecting data on seven different types of taxes and other revenue-extracting policies from the 19 Syrian districts that were governed by IS for a period of at least three months between 2013 and 2017: (1) income taxes, (2) border taxes, (3) excise taxes, (4) fines, (5) licensing fees, (6) property taxes, and (7) services fees.¹⁶ The ISTPI dataset maps the incidence of these policies across time and space from July 2013, when IS first began to control and govern territory in Syria, until September until May 2018, by which time IS had lost control of all but a few pockets of land. Since IS's control of resources varied over time—for example, in some cases, IS lost control of all resources in a province while still controlling one or more districts contained within the province—the dataset records resource-control and territorial-control as separate variables. Appendix Table 3 illustrates the structure of the ISTPI dataset.

For each of the 19 districts, I coded the presence of each type of policy as a binary variable at one-month intervals over the period in which IS governed that district. For each district-month, the unit of analysis, I attempted to determine whether a particular tax policy was being implemented by triangulating between local Arabic-language newspapers, social media data (Twitter and Facebook posts written by internet users in or near IS-controlled areas), and official IS texts. Empty cells in the spreadsheet that resulted from coding these primary sources indicate that I was unable to find evidence of tax policy implementation for a particular district-month (see accompanying replication files).

In addition to tax policies, the ISTPI dataset also includes primary-source texts that refer to other events and institutions analyzed in this article including service provision, coercive institutions (courts and police), and instances of civilian resistance, both peaceful and violent, against IS. Since these variables are not the primary focus of the article, I did not attempt to code them for every district-month. For example, to evaluate a potential alternative explanation for the observed pattern of taxation—that IS may have had stronger coercive institutions in resource-rich areas and was therefore better able to enforce tax policies in those areas—I collected

¹⁴ Benoit Faucon and Ahmed Al Omran. 2017. "Islamic State Steps Up Oil and Gas Sales to Assad Regime," *Wall Street Journal*. <https://www.wsj.com/articles/islamic-state-steps-up-oil-and-gas-sales-to-assad-regime-1484835563>.

¹⁵ Physicians for Human Rights. 2015. "Syria's Medical Community Under Assault." https://s3.amazonaws.com/PHR_other/Syria%27s-Medical-Community-Under-Assault-February-2015.pdf.

¹⁶ See Appendix Figure 1 for a map of the 19 districts. The ISTPI dataset differentiates between these seven different policies in recognition of their varying functions and consequences for governance. For example, fines are punitive and therefore have implications for social control and discipline. See Appendix 2.3 for a more detailed discussion of different mechanisms through which tax policies may exert social control over the civilian population.

enough data to determine whether IS established coercive institutions (police and courts) at some point during its territorial control of the 19 sample districts (Appendix Table 2), but I did not attempt to find evidence of the presence or absence of these institutions for every district-month, as I did with tax policies. Additionally, I collected some data on civilian resistance to IS governance for qualitative analysis (see the discussion of peaceful and violent resistance in the case study of al-Mayadin), but again, I did not attempt to code the variables of peaceful and violent resistance for every district-month in the dataset. Therefore, the section of the dataset that contains these secondary variables (rows V through AH) should be considered in-progress. I am still in the process of coding these and other variables for future work on IS governance.

During four months of fieldwork in southern Turkey, I consulted 138 interviewees from the 19 districts in the sample to corroborate the primary source texts on which the ISTPI dataset is based. Each observation is supported by at least one text (the dataset includes a total of 1,052 texts, of which the vast majority are in Arabic) and validated by an interviewee from the relevant district. PDFs of the 1,052 texts used to construct this dataset are available at the following link: <https://www.dropbox.com/sh/lgkmqms3uujhzhs/AADGnY-hNwRRQu09KIvoTzcMa?dl=0>. Although there are a total of 1,052 unique primary-source texts in the ISTPI dataset, the ID numbers of the individual files run up to 1,220 because the ISTPI dataset is drawn from a larger dataset on IS governance activities in both Syria and Iraq that I am still in the process of constructing.

Each file name follows the format: "ISTPI ID # — Province Name — District Name — Type of Tax Policy/Event/Institution (any notes about the policy/event) — Month Year.pdf." In some cases, a single primary-source text may refer to more than one policy, or to the implementation of a policy in more than one district. For example, if IS announced the implementation of a province-wide policy, I code this policy as having been in effect in all of the province's subsidiary districts. In such cases, the ISTPI file name lists all of the relevant policies or districts. Note that many Syrian provinces contain a district with the same name as the province—for example, the province of Deir Ezzor contains a district for the city of Deir Ezzor. Primary sources from the ISTPI dataset are cited in-text as (ISTPI #) and Appendix 7 contains detailed references with translations of relevant passages for every text cited in the article and the appendix.

Importantly, the ISTPI dataset does not record the amount of revenue generated by taxation due to the impossibility of conducting fieldwork inside Syria during the period of study and the fact that only a small fraction of IS's internal financial records have been recovered. Nonetheless, it is a significant first step toward mapping the operations of a complex rebel tax system across time and space.

Appendix Table 3. Structure of the IS Tax-Policy Implementation Dataset (ISTPI)

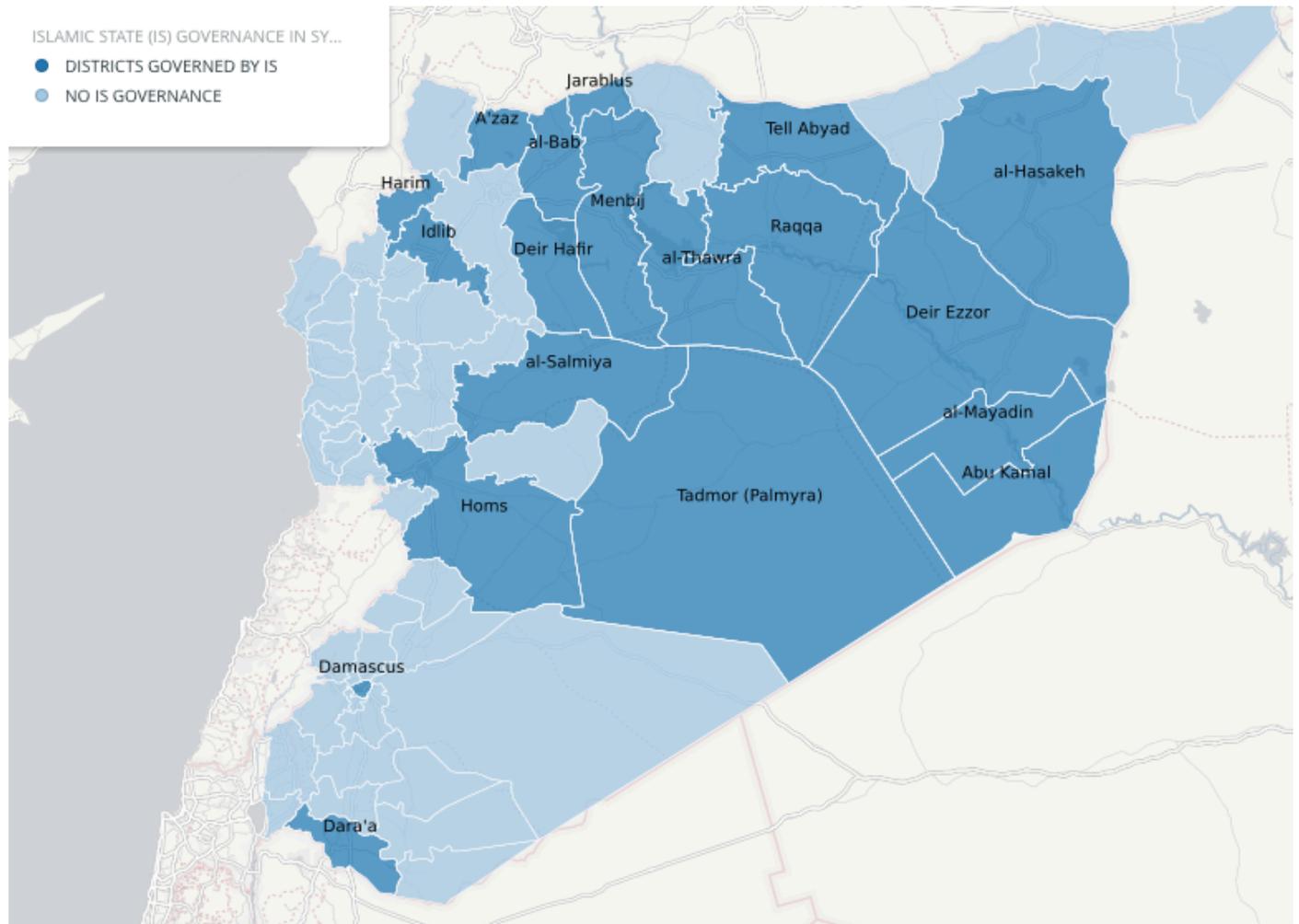
Province	Azaz	Deir Hafir	Aleppo	Manbij	al-Rab	Hama	Hama (Palmyra)	Idlib	Idlib	Hesekah	al-Bakamal	Deir-Ez-Zor	al-Kaysh	Tal Abjad	Hama (al-Tanf)	Raqqa	Deir a a	Hama Salamiya	Damascus (Dumak)
7/2013																			
8/2013		S	S	S	S		F							E		S			
9/2013																			
10/2013				SF			IES	I								S			
11/2013																			
12/2013	I		F													SL			
1/2014			F	S	S									BF		SF			
2/2014				S	S											IB			
3/2014				S	S											E			
4/2014			F	S												S			
5/2014			I	SF	SF											ESF			
6/2014			I	SF	I											IS			
7/2014			I	I	I											IES			
8/2014				S	I					ES						IES			
9/2014			IS	IS												IESF			
10/2014																ES			
11/2014			I	I	I											F			
12/2014			I	HEBSFL	I											ESF			
1/2015										ESP						F			
2/2015			I							ESP						ESP			
3/2015				L						ESP						ESP			
4/2015			I	F						ESP						ESP			
5/2015			I	I						ESP						ESP			
6/2015			I	I						ESP						ESP			
7/2015				I						ESP						ESP			
8/2015										ESP						ESP			
9/2015										ESP						ESP			
10/2015										ESP						ESP			
11/2015			S	IS	S					ESP						ESP			
12/2015										ESP						ESP			
1/2016			F	IB	L					ESP						ESP			
2/2016										ESP						ESP			
3/2016			F	F	F					ESP						ESP			
4/2016				F	F					ESP						ESP			
5/2016			F	F	F					ESP						ESP			
6/2016			F	I						ESP						ESP			
7/2016										ESP						ESP			
8/2016										ESP						ESP			
9/2016				F						ESP						ESP			
10/2016										ESP						ESP			
11/2016										ESP						ESP			
12/2016										ESP						ESP			
1/2017										ESP						ESP			
2/2017										ESP						ESP			
3/2017										ESP						ESP			
4/2017										ESP						ESP			
5/2017										ESP						ESP			
6/2017										ESP						ESP			
7/2017										ESP						ESP			
8/2017										ESP						ESP			
9/2017										ESP						ESP			
10/2017										ESP						ESP			
11/2017										ESP						ESP			
12/2017										ESP						ESP			
1/2018										ESP						ESP			
2/2018										ESP						ESP			
3/2018										ESP						ESP			
4/2018										ESP						ESP			
5/2018										ESP						ESP			
6/2018										ESP						ESP			

Revenue-Extracting Policies
 I: Income Tax
 B: Border Tax
 E: Excise Tax
 F: Fine
 L: Licensing Fee
 P: Property Tax
 S: Service Fee

Territorial Control
 District not controlled by IS
 District is controlled and governed by IS

The ISTPI dataset covers the 19 Syrian districts that have been governed by IS, to varying extents, since 2013 (see Appendix Figure 1 for a map). I coded a district as “governed” by IS if the group had established one or more of the following institutions there: courts, police, taxation, and services.

Appendix Figure 1. The 19 Syrian Districts Governed by IS: 2013–2017



5 Data Sources

The ISTPI Dataset was constructed by triangulating between the following sources of data:

5.1 Social Media and Newspaper Data

The ISTPI dataset includes information collected from local Syrian newspapers with websites (using the Google News search tool), archival Twitter data (using the Twitter search API), and public Facebook posts (using the universal search feature). For each district, I determined whether or not a given tax policy was being implemented during a particular month by searching these platforms for the relevant Arabic keywords.¹⁷ Due to the high frequency of misspellings, typos, and idiosyncratic local dialects in Arabic social media data, I conducted these searches manually rather than automating the process. Appendix Tables 4 and 5 list the search terms used for each of the seven tax policies and other governance indicators. In addition to searching for terms associated with each of the seven tax policies (Appendix Table 4, Columns 1-7), I also searched for general terms that might yield tax-related search results (Appendix Table 4, Column 8). For example, mentions of currency (the Syrian pound or IS’s gold dinars and silver dirhams) can be used to infer references to tax policies based on context, even if the technical term for a specific policy such as “ asset taxes” is not mentioned.

In the Syrian context, it is common for local newspapers to report small amounts of information or breaking news on their social media accounts (Twitter or Facebook) that they do not necessarily publish in full-length articles on their websites. For example, the Syrian news outlets Aleppo 24 and Deir Ezzor 24 regularly disseminate sentence-long stories through their respective Twitter accounts: @Aleppo24 and @DeirEzzor24. In such cases, I code the “source” of the text in the ISTPI Dataset as “Newspaper via social media,” specifying either Twitter or Facebook.

Appendix Table 4. Search Terms Used to Code Tax Policies

1. Income Taxes		2. Border Taxes		3. Excise Taxes		4. Fines		5. License Fee		6. Property		7. Service Fees		8. General Terms	
English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic
Zakāt	زكاة	Border	حدود	Jizya	جزية	Fine	غرامة	License	رخصة	Land tax	خراج	Bill	رسوم	Tax	ضريبة
Income	دخل	Customs	جمرك			Penalty	عقوبة	Permit	تصريح؛ إذن	House	بيت، منزل	Receipt	فاترة	Fee/Bill	رسوم
Salary	راتب	Crossing	عبور			Violation	مخالفة			Land	أرض	Fee	أتاوة	Dollar	دولار
Wage	أجر	Exit	مغادرة											Pound	ليرة
														Dirham	درهم
														Dinar	دينار
														Money	مال
														Cash	نقود

¹⁷I did not search for the English equivalents of these search terms because the vast majority of relevant information is written and published in Arabic. All English translations of news articles and social media posts referenced in this article are the author’s own.

Appendix Table 5. Search Terms Used to Collect Newspaper and Social Media Data on Governance Activities

1. Police		2. Courts		3. Service Provision	
English	Arabic	English	Arabic	English	Arabic
Ordinary Police	شرطة	Court	محكمة	Services	خدمات
Religious Police	حسبة	Complaints Office	ديوان المظالم	Electricity	كهرباء
Security Forces	قوات أمنية	Discretionary Punishment	تعزير	Charity/Welfare	زكاة
Security Apparatus	جهاز أمني	Criminal Punishment	حد، حدود	Sanitation	نظافة
Arrest	قبض على	Judge	قاضي	Water	ماء
Detain	إعتقل	Ruling	حكم	Internet	إنترنت
Prison	سجن	Jurist	شرعي	Telephone	هاتف

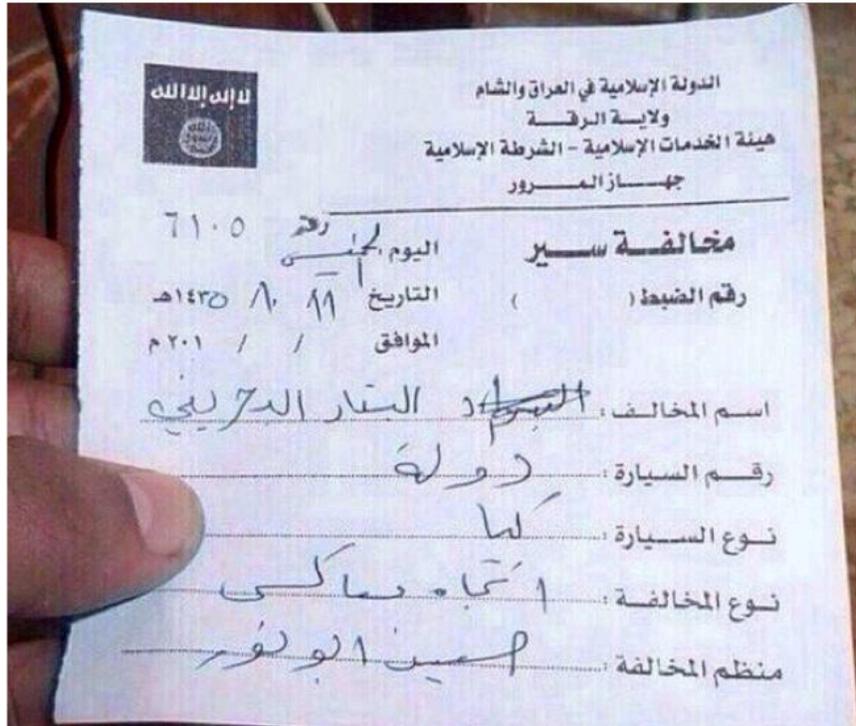
5.2 Official IS Texts

The dataset also includes information from official texts generated by IS in the course of its governance activities. These texts include tax receipts, propaganda, fatwas and other official decrees, local regulations and ordinances, internal financial records, and other written or electronic statements issued by IS institutions. Many of these texts have been disseminated by IS’s own propaganda apparatus or by IS supporters through online content-sharing platforms including “JustPaste.it” (<https://justpaste.it/>). Appendix Figure 6 shows an example of an official IS text that was published to JustPaste.it. Other IS texts have been published by local or international newspapers, photographed and disseminated over social media by internet users in or near IS-controlled areas, or collected and published by other researchers and journalists, notably Aymenn al-Tamimi who has compiled a large digital archive.¹⁸ For example, Appendix Figure 2 shows a photograph of a fine issued for a traffic violation in Raqqa in January 2015 (ISTPI #1159). Appendix Figure 3 shows a photograph of an IS billboard in the Syrian district of al-Bab stating the Islamic justification for punishing those who fail to pay *zakāt* (ISTPI #1202).¹⁹

¹⁸Aymenn al-Tamimi, “Archive of Islamic State Administrative Documents,” (January 27, 2015), <http://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents>.

¹⁹ This photograph of a billboard from the district of al-Bab in Aleppo was obtained by Aymenn al-Tamimi and cites textithadith No. 1402: “Once I went to him (the Prophet) and he said, By Allah ... whoever had camels or cows or sheep and did not pay their *Zakāt*, those animals will be brought on the Day of Resurrection far bigger and fatter than before and they will tread him under their hooves, and will butt him with their horns ... This punishment will go on till Allah has finished the judgments amongst the people.”

Appendix Figure 2. Photograph of a Fine Issued for a Traffic Violation in Raqqa (August 2014)



Translation: “Authority of Islamic Services, Islamic Police, Traffic Apparatus ... Traffic Violation” (ISTPI #1159)

Appendix Figure 3. Billboard Warning of “Punishment for Refraining from *Zakāt*” in al-Bab, Aleppo



5.3 Interview Data

During four months of fieldwork in southern Turkey, I consulted 138 interviewees from the 19 districts in the sample to corroborate the 1,052 primary-source texts (social media data, newspaper articles, and official IS documents) on which the dataset is based. These interviewees were selected for their personal experience with IS governance, including the group's taxes and other revenue-extracting policies, in one or more of the 19 districts included in this study. This is a "rare population" whose members are often reluctant to share information with outsiders. Since paying taxes to IS, among other forms of compliance, could potentially be construed as evidence of material support for terrorism under domestic counter-terror laws, it was essential that I earn the trust of my interviewees. Since random-sampling methods are inappropriate for rare populations, I used a snowball sampling approach in which initial contacts belonging to the target population facilitated introductions to other members of the population (Cohen and Arieli 2011).

Conducting fieldwork in non-government-controlled areas of Syria would have been prohibitively dangerous. The next-best alternative was to interview Syrians from IS-controlled areas who had recently migrated to Turkey. I conducted interviews in five Turkish cities (Antakya, Gaziantep, Istanbul, Reyhanlı, and Şanlıurfa) to mitigate a likely selection bias (certain types of refugees settle in certain types of cities). I also interviewed individuals from all 19 districts in my sample. Since rare populations are not amenable to random-sampling, it was impossible to construct a representative sample. Nonetheless, I believe that the information provided by these key informants—pertaining to their personal experiences with IS governance—is highly valuable despite the methodological limitations of a non-random sample and cannot be obtained through any other means.

Interviews were conducted in the Turkish cities of Antakya, Gaziantep, Istanbul, Reyhanlı, and Şanlıurfa over the course of five research trips in July 2015, November 2015, March 2016, December 2016, and February 2017 totaling four months of field research. All five of these cities are home to significant populations of Syrian migrants and refugees from IS-controlled areas and are therefore ideal locations in which to meet individuals who have had direct contact with IS institutions. Four of the cities in southern Turkey (Antakya, Gaziantep, Reyhanlı, and Şanlıurfa) are between 3 and 30 miles from the Syrian border (Appendix Figure 4).

Appendix Figure 4. Locations of Four Fieldwork Sites in Southern Turkey



The average interview was 2 hours long. The 138 key informants have had a variety of different experiences with IS: all of them have lived in or traveled through IS-controlled areas; 63 have paid taxes to IS; 31 have a relative, friend, or neighbor who used an IS court; 34 have a relative, friend, or neighbor who joined IS; 12 have been arrested or imprisoned by IS; and 17 provided some kind of service to IS members—examples include a doctor who provided medical care for injured IS fighters and a graphic designer who created a logo for IS. Additionally, I interviewed 14 former IS combatants and 21 former IS civilian employees including an oil engineer, a truck driver, and an accountant.

Appendix Table 6. Descriptive Statistics of Interview Data

		Number	Percentage
Total Interviews		138	100%
Gender	Female	36	26%
	Male	102	74%
Age	<50	95	69%
	>50	43	31%
Interview Location	Antakya, Turkey	9	7%
	Gaziantep, Turkey	43	31%
	Reyhanlı, Turkey	7	5%
	Şanlıurfa, Turkey	57	41%
	Istanbul, Turkey	8	6%
	Internet/Phone	14	10%
Contact with IS	Lived in or traveled through an IS-controlled area	138	100%
	Paid taxes to IS	63	46%
	Used an IS court	6	4%
	Have a relative, friend, or neighbor who used an IS court	31	22%
	Have a relative, friend, or neighbor who joined IS	34	25%
	Provided services to IS members (e.g. medical care, cooking)	17	12%
	Arrested, imprisoned, or punished by IS	12	8%
	Former IS combatants	14	10%
	Former IS civilian employees	21	15%
	Fought against IS	13	9%
	Profession*	Healthcare Sector	8
Engineers/Mechanics		10	7%
Oil and Gas Sector		5	4%
Lawyers		6	4%
Teachers/Education Professionals		10	7%
Retail/Shopkeepers/Service Professionals		15	11%
Students		16	12%
Farmers/Agriculture		4	4%
Drivers/Transportation		8	6%
Humanitarian Professionals/NGOs		3	2%
Combatants for Non-IS Armed Groups		13	9%
IS Combatants		14	10%
Media/Journalism		6	4%
Utilities/Municipal Services		4	3%
Artists/Graphic Designers		2	1%
Construction/Day Laborers		4	3%
Unemployed	10	9%	

*At time of exposure to IS governance

Despite my efforts to build trust with these key informants and my assurances that all information they provided would be anonymized and encrypted, questions pertaining to compliance with IS policies and institutions are inherently sensitive. I expect that many of my interviewees under-reported the extent of their contact or cooperation with IS over concerns that such information, if inadvertently disclosed, could be incriminating in the eyes of law enforcement and intelligence agencies. Since all civilians (except the very poor) in IS-controlled areas are required to pay taxes and tax evasion is considered an act of apostasy that is punishable by death (Revkin 2016, 17), my interviewees did not appear to be concerned that admission of tax compliance could be construed as evidence of ideological support for the group. Therefore, I was able to ask this question directly.

However, usage of IS courts was likely under-reported by interviewees since it may be a proxy for trust and acceptance of the legitimacy of the IS government. Interviewees may be concerned that admitting to using an IS court will be perceived as an act of sympathy or allegiance. Similarly, we should expect that individuals who joined IS or provided a service to the group—either as combatants or civilian employees—would be reluctant to admit their support for the group to a foreign researcher. For this reason, I asked questions about usage of IS courts and support for IS indirectly—by inquiring into the behavior of relatives, friends, and neighbors—rather than asking informants about themselves. In some cases, informants were willing to disclose that they personally used an IS court (6), fought for the group (14), worked for the group in a civilian capacity (21), or provided some other service for IS members (17), as indicated in Appendix Table 6. In general, however, informants were more comfortable discussing the IS-supporting behaviors of relatives, friends, and neighbors than their own behaviors.

5.4 Examples of Raw Data and Coding

Appendix Figures 5–11 show representative examples of social media data, news articles, and official IS texts drawn from the ISTPI dataset that I coded for each of the seven types of revenue-extracting policies.

Appendix Figure 5. Twitter Post Referring to Income Tax in Deyr Hafir District (April 2015)



أبو خالد الإعلامي
@abo987khaled

Follow

#داعش تفرض الزكاة على مزارع يمتلك 600 بقرة قيمة #الزكاة
50 مليون ليرة سورية مايعادل سعر نصف كمية الأبقار
أي سرقة هذه بإسم الإسلام
#دير_حافر

RETWEETS 26 LIKES 11

5:43 AM - 1 Apr 2015

Translation: @abo987khaled writes, “[IS] imposes *zakāt* taxes of 50 million Syrian pounds [USD \$97,000] on farmers in possession of at least 600 cows, an amount that is equivalent to half the value of the cows (ISTPI #39).”

Appendix Figure 6. Twitter Post Referring to Excise Tax in Deir Ezzor District (March 2015)



ayman ayman
@aymanprince2020

Follow

#البوكمال_تحت_النار
ريف #دير_الزور الشرقي: تنظيم #داعش يفرض ضريبة
2500 ليرة سورية على كل نقلة للرمال الخاص بالبناء من
مقالع خط الجزيرة

View translation

LIKE 1

9:01 AM - 3 Mar 2015

Translation: @aymanprince2020 writes, “[IS] imposes a tax of 2,500 Syrian pounds [USD \$4.85] for each shipment of sand for construction from quarries” (ISTPI #391).

Appendix Figure 7. Syrian Newspaper Article Referring to Border Tax in Manbij District (January 2016)

أخبار العراق والعراق باسنيوز: داعش يفرض أتاوات كبيرة على الراغبين بمغادرة منبج

Facebook: [إنشر في](#) Twitter: [إنشر في](#) 0
21 0 03:51 مساءً الخميس 28 يناير 2016 مشاركة



شعرا جزياً على تعقيباتك. تراجع
سنستخدم تعقيباتك لمراجعة الإعلانات على هذا
الموقع.

بدأ تنظيم داعش بفرض مبالغ مالية كبيرة كأتاوة تجبى بالقوة، من الراغبين في مغادرة مدينة منبج بريف حلب هرباً من ممارسات التنظيم والغارات الجوية المستمرة التي تشنها الطائرات الروسية في أغلب الأحيان.

الناشط نوري المنبجي أفاد ل(باسنيوز) اليوم الخميس، أن "تنظيم داعش اقام حواجز مكثفة على جميع مداخل ومخارج مدينة منبج وبات يوقف كل الراغبين بمغادرة المدينة ويجبي منهم مبالغ مالية كبيرة حتى ولو كانت الوجهة إلى الريف القرب للمدينة".

Translation: The Syrian news outlet "Bas News" reports, "[IS] has imposed fines on people seeking to leave the district of Manbij" (ISTPI #363).

Appendix Figure 8. Twitter Post Referring to a Fine in al-Bukamal District (October 2015)



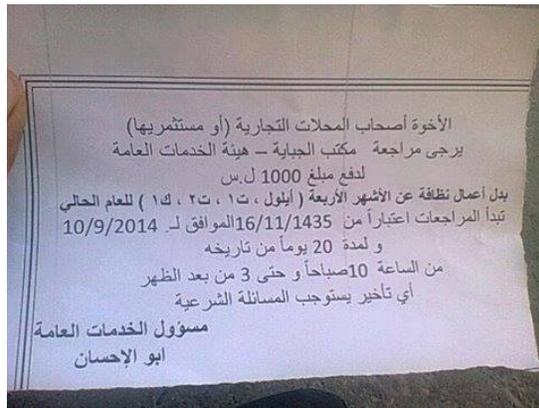
1:08 AM - 26 Oct 2015

Translation: @hamoudehher2000 writes, “[IS] imposes a fine of 50,000 Syrian pounds [USD \$97] on the owner of a store in the city of al-Bukamal for selling spoiled food” (ISTPI #421).

Appendix Figure 9. Official IS Text Referring to a Service Fee in Manbij District (September 2014)

11/4/2018

JustPaste.it - Share Text & Images the Easy Way



Created: 18/03/2015

Visits: 773
Online: 1

Save as PDF (/manbijcleaning/pdf)

Translation: A memorandum issued by Abu al-Ihsan, an IS “official of public services” in the district of Manbij states: “Brothers who own commercial shops (or their investors) must report to the collection office of the Public Services Authority to pay a fee of 1,000 Syrian pounds [USD \$1.94] in exchange for cleaning services (ISTPI #789).”

Appendix Figure 10. Syrian Newspaper (via Twitter) Referring to a Licensing Fee in al-Bukamal District (October 2016)



Translation: The Syrian News outlet al-Sharqia 24 reports via its Twitter account, @AlSharqia24, “Daesh [IS] has tightened restrictions on motorcycles in the city and has imposed on motorcycle-owners a requirement to register their [motorcycles] and pay a fee of 3,000 Syrian pounds [USD \$5.82] (ISTPI #831).”

Appendix Figure 11. Syrian Newspaper (via Twitter) Referring to a Property Tax in Deir Ezzor District (May 2015)



Translation: The Syrian news outlet Deir Ezzor 24 reports via its Twitter account, @DeirEzzor24, “[IS] is imposing a tax on farmers who are in the process of harvesting their wheat crops. The tax amounts to 100 Syrian pounds [USD \$0.20] per hectare of land” (ISTPI #1053).

6 Additional Results

6.1 Comparison of Districts With and Without Oil

Table 1 of the article (p. 5) compares the prevalence of the seven revenue-extracting policies across district-quarters with and without oil resources and shows that the presence of oil does not diminish the likelihood of taxation, contradicting the expectations of greed-based theories of rebel behavior. As a robustness check to account for the possibility that some tax policies may have been persistent over time, Appendix Table 7 presents the same analysis at the district level. In this analysis, a type of policy is coded as having been implemented in a district if IS *ever* implemented that policy while in control of the district. Since resources are defined at the province level and IS's control of resources varies over time, standard errors are clustered at the province level. Given the small number of provinces in the sample (9), standard errors were calculated using a wild bootstrap, as recommended by Cameron, Gelbach, and Miller (2008).

Appendix Table 7. Prevalence of Taxation in Districts With and Without Oil (Difference-in-Means)

	Mean (oil = 0)	Mean (oil = 1)	Difference in Means (District-Level)	
<i>N</i>		12.000	7.000	19.000
Income Taxes		0.917 (0.289)	0.857 (0.378)	-0.060 [0.176]
Excise Taxes		0.333 (0.492)	1.000 (0.000)	0.667 [0.185]***
Border Taxes		0.083 (0.289)	0.857 (0.378)	0.774 [0.149]***
Service Fees		0.500 (0.522)	1.000 (0.000)	0.500 [0.179]**
Fines		0.750 (0.452)	1.000 (0.000)	0.250 [0.158]
Licensing Fees		0.167 (0.389)	1.000 (0.000)	0.833 [0.125]***
Property Taxes		0.083 (0.289)	0.571 (0.535)	0.488 [0.239]*

6.2 Comparison of Districts With and Without Hydroelectric Dams

Appendix Table 8 compares the prevalence of tax policies across districts with and without hydroelectric dams. Again, a difference-in-means analysis suggests that the presence of hydroelectric dams does not diminish the likelihood of taxation, contradicting the expectations of greed-based theories. Appendix Table 9 repeats the same analysis at the district-quarter level, yielding a similar result.

Appendix Table 8. Prevalence of Taxation in Districts With and Without Hydroelectric Dams

Mean (hydro = 0)	Mean (hydro = 1)	Difference in Means (District-Level)	
<i>N</i>	11.000	8.000	19.000
Income Taxes	0.909 (0.302)	0.875 (0.354)	-0.034 [0.149]
Excise Taxes	0.636 (0.505)	0.500 (0.535)	-0.136 [0.264]
Border Taxes	0.364 (0.505)	0.375 (0.518)	0.011 [0.260]
Service Fees	0.545 (0.522)	0.875 (0.354)	0.330 [0.220]
Fines	0.818 (0.405)	0.875 (0.354)	0.057 [0.191]
Licensing Fees	0.364 (0.505)	0.625 (0.518)	0.261 [0.264]
Property Taxes	0.273 (0.467)	0.250 (0.463)	-0.023 [0.242]

Appendix Table 9. Prevalence of Taxation in Districts With and Without Hydroelectric Dams (District-Quarters)

Mean (hydro = 0)	Mean (hydro = 1)	Difference in Means	
<i>N</i>	89.000	96.000	185.000
Income Taxes	0.427 (0.497)	0.406 (0.494)	-0.021 [0.197]
Excise Taxes	0.191 (0.395)	0.125 (0.332)	-0.066 [0.137]
Border Taxes	0.146 (0.355)	0.115 (0.320)	-0.031 [0.116]
Service Fees	0.416 (0.496)	0.365 (0.484)	-0.051 [0.348]
Fines	0.472 (0.502)	0.417 (0.496)	-0.055 [0.275]
Licensing Fees	0.124 (0.331)	0.094 (0.293)	-0.030 [0.110]
Property Taxes	0.213 (0.412)	0.021 (0.144)	-0.193 [0.213]

6.3 Comparison of Districts With and Without Phosphate Mines and Natural Gas

Appendix Tables 10 and 11 conduct the same comparisons across districts with and without phosphate mines and natural gas. Although I do find a negative relationship between the presence of those resources and the prevalence of taxation, natural gas and phosphate mines are found in only two of the 19 districts, and they are co-located in the same two districts. The relative rarity of these resources and resulting lack of variation caution against drawing any conclusions from the phosphate and natural gas results. Overall, the data is inconsistent with the pattern of taxation predicted by greed-based theories of rebel group behavior.

Appendix Table 10. Prevalence of Taxation in Districts With and Without Phosphate Mines

	Mean (phosphate = 0)	Mean (phosphate = 1)	Difference in Means (District-Level)	
<i>N</i>		17.000	2.000	19.000
Income Taxes		0.941 (0.243)	0.500 (0.707)	-0.441 [0.303]
Excise Taxes		0.529 (0.514)	1.000 (0.000)	0.471 [0.822]
Border Taxes		0.412 (0.507)	0.000 (0.000)	-0.412 [0.779]
Service Fees		0.765 (0.437)	0.000 (0.000)	-0.765 [0.666]
Fines		0.824 (0.393)	1.000 (0.000)	0.176 [0.727]
Licensing Fees		0.529 (0.514)	0.000 (0.000)	-0.529 [0.870]
Property Taxes		0.294 (0.470)	0.000 (0.000)	-0.294 [0.731]

Appendix Table 11. Prevalence of Taxation in Districts With and Without Natural Gas

	Mean (gas = 0)	Mean (gas = 1)	Difference in Means (District-Level)	
<i>N</i>		17.000	2.000	19.000
Income Taxes		0.941 (0.243)	0.500 (0.707)	-0.441 [0.346]
Excise Taxes		0.529 (0.514)	1.000 (0.000)	0.471 [0.822]
Border Taxes		0.412 (0.507)	0.000 (0.000)	-0.412 [0.779]
Service Fees		0.765 (0.437)	0.000 (0.000)	-0.765 [0.640]
Fines		0.824 (0.393)	1.000 (0.000)	0.176 [0.727]
Licensing Fees		0.529 (0.514)	0.000 (0.000)	-0.529 [0.788]
Property Taxes		0.294 (0.470)	0.000 (0.000)	-0.294 [0.731]

6.4 Comparison of Districts With and Without Any Resource

Appendix Table 12 compares the prevalence of taxes and other revenue-extracting policies across districts with and without any type of resource. Again, on balance, the results suggest that IS was no more likely to impose these policies in resource-poor districts than it was in resource-rich districts. If anything, taxation was more prevalent in resource-rich districts, contradicting the expectations of greed-based theories. Six of the policies were more likely to be found in resource-rich districts (excise taxes, border taxes, service fees, fines, licensing fees, and property taxes). Only one policy (income taxes) was more prevalent in resource poor-districts, and this result is not statistically significant.

Appendix Table 12. Prevalence of Taxation in Districts With and Without Any Natural Resource

	Mean (natres = 0)	Mean (natres = 1)	Difference in Means (District-Level)	
<i>N</i>		5.000	14.000	19.000
Income Taxes		1.000 (0.000)	0.857 (0.363)	-0.143 [0.127]
Excise Taxes		0.200 (0.447)	0.714 (0.469)	0.514 [0.269]*
Border Taxes		0.000 (0.000)	0.500 (0.519)	0.500 [0.193]**
Service Fees		0.400 (0.548)	0.786 (0.426)	0.386 [0.311]
Fines		0.600 (0.548)	0.929 (0.267)	0.329 [0.276]
Licensing Fees		0.000 (0.000)	0.643 (0.497)	0.643 [0.194]***
Property Taxes		0.000 (0.000)	0.357 (0.497)	0.357 [0.181]*

7 Detailed References and Translations for ISTPI Dataset Primary Sources

This section contains detailed references for all of the primary-source texts from the ISTPI dataset that were cited in the article or appendix. Translations of relevant excerpts are my own. Some individual primary-source texts refer to more than one revenue-extracting policy. In such cases, I list all of the policy-types mentioned in the text.

For social media texts (Twitter and Facebook posts), I have deleted hashtags (#s) because they interfere with typesetting. For all texts, I have preserved variation in the terminology used to describe IS because different terms have positive and negative connotations. “Daesh” (داعش) the Arabic acronym for an earlier iteration of IS’s name, “The Islamic State in Iraq and al-Sham” (الدولة الإسلامية في العراق والشام) is considered a derogatory term used by opponents of the group. “The Islamic State” (الدولة الإسلامية) is the name that the group uses to describe itself and is therefore has neutral or positive connotations depending on the context. “The Caliphate” (الخلافة) is a term used primarily by the group’s members and supporters.

ISTPI #39

- Date: April 1, 2015
- Province: Aleppo
- District: Deir Hafir
- Policy: Income Tax
- Source: Social Media (Twitter)
- Author: @abo987khaled
- Language: Arabic
- Relevant Excerpt: داعش تفرض الزكاة على مزارع يمتلك 600 بقرة قيمة الزكاة 50 مليون ليرة سورية مايعادل سعر نصف كمية الأبقار أي سرقة هذه بإسم الإسلام
- Translation: “Daesh [IS] imposes *zakāt* taxes of 50 million Syrian pounds [USD \$97,000] on farmers in possession of at least 600 cows, an amount that is equivalent to half the value of the cows.”

ISTPI #142

- Date: February 12, 2014
- Province: Aleppo
- District: Manbij
- Policy: Service Fee
- Source: Newspaper via social media (Twitter)
- Author: @ShamMirror
- Language: Arabic
- Relevant Excerpt: تنظيم دولة العراق والشام الإسلامية يطالب سكان مدينة منبج بدفع فواتير الكهرباء والماء
- Translation: “The Islamic State in Iraq and al-Sham [IS] is demanding that residents of the city of Manbij pay service fees for electricity and water.”

ISTPI #143

- Date: May 5, 2014
- Province: Aleppo
- District: al-Bab
- Policy: Service Fee
- Source: Social Media (Twitter)
- Author: @emartmanbej (IS-affiliated account)
- Language: Arabic

- Relevant Excerpt: قامت الدولة الاسلامية بترخيص اشتراكات الكهرباء للمولدات الخاصة من 800 الى 1500 في امانة الباب
- Translation: "The Islamic State [IS] has begun to charge fees ranging from 800 to 1,500 Syrian pounds [USD \$1.55 to USD \$2.91] for electricity subscriptions for private generators in al-Bab."

ISTPI #148

- Date: December 20, 2014
- Province: Aleppo
- District: Manbij
- Policy: Asset Tax, Service Fee, Fine, Excise Tax
- Source: Newspaper ("al-Aan")
- Author: Mohamed, Nazar
- Language: Arabic
- Relevant Excerpt (Title of Article): بالأرقام.. ضرائب وأتاوات داعش تؤرق أهالي ريف حلب
- Translation: "By the numbers ... Daesh [IS]'s taxes and fees are aggravating residents of rural Aleppo."

ISTPI #363

- Date: January 28, 2016
- Province: Aleppo
- District: Manbij
- Policy: Border Tax
- Source: Newspaper ("Bas News")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش يفرض أتاوات كبيرة على الراغبين بمغادرة منبج
- Translation: "Daesh [IS] imposes large fees on those seeking to leave Manbij"

ISTPI #367

- Date: December 17, 2015
- Province: al-Hasakah Province, al-Hasakah District
- District(s): al-Hasakah
- Policy: Service Fee
- Source: Newspaper ("Qasioun News")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: ضرائب جديدة لداعش على سكان مدينة الشدادي
- Translation: "New Daesh [IS] taxes on residents of the city of al-Shadadi"

ISTPI #391

- Date: March 3, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Excise Fee
- Source: Social Media (Twitter)
- Author: @aymanprince2020
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يفرض ضريبة 2500 ليرة سورية على كل نقلة للرمل الخاص بالبناء من مقالع خط الجزيرة
- Translation: "Daesh [IS] imposes a tax of 2,500 Syrian pounds [USD \$4.85] for each shipment of sand for construction from quarries."

ISTPI #411

- Date: February 1, 2017
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Service Fee
- Source: Newspaper ("Deir Ezzor 24") via social media (Twitter)
- Author: @DeirEzzor24
- Language: Arabic
- Relevant Excerpt: داعش تفرض على الطلاب في جميع المراحل التعليمية والدراسية لجميع الفئات مبلغ 1000 ليرة سورية رسم تسجيل للدخول للمدارس
- Translation: "Daesh [IS] is imposing fees of 1,000 Syrian pounds [USD \$1.94] on students at all levels of education to register for enrollment in schools."

ISTPI #421

- Date: October 26, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @hamoudehher2000
- Language: Arabic
- Relevant Excerpt: داعش يفرض غرامة مالية قدرها 50000 ل.س على صاحب محل في مدينة البوكمال بالريف الشرقي بتهمة بيع أغذية فاسدة
- Translation: "Daesh [IS] imposes a fine of 50,000 Syrian pounds [USD \$97] on the owner of a store in the city of Al Bukamal for selling spoiled food."

ISTPI #431

- Date: June 13, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @aymanprince2020
- Language: Arabic
- Relevant Excerpt: الحكم على الأطفال البهاريين من معسكرات مرتزقة داعش بالجلد وإجبار الأهالي على دفع غرامة مالية على كل يوم
- Translation: "Ruling on children who flee military training camps: Daesh [IS] lashes and forces their parents to pay a fine every day."

ISTPI #496

- Date: October 6, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Event: Peaceful Resistance
- Source: Newspaper via social media (Twitter)
- Author: @Akhbar_Thawra
- Language: Arabic
- Relevant Excerpt: تجمهر نسوة أمام المحكمة الإسلامية التابعة لداعش فيالميادين لمعرفة مصير أبنائهن المعتقلين
- Translation: "A crowd of women has assembled in front of the Islamic court of Daesh [IS] to inquire about the fate of their detained sons"

ISTPI #539

- Date: November 17, 2015
- Province: Deir Ezzor
- District: al-Mayadin

- Policy: Resistance (peaceful)
- Source: Social Media (Twitter)
- Author: @abdalgfourdyab
- Language: Arabic
- Relevant Excerpt: مظاهرة في مدينة الميادين تتحدى داعش وترفع علم الثورة السورية مساء اليوم كما هتف المتظاهرون للجيش الحر
- Translation: "This evening, there is a demonstration in the city of al-Mayadin in which protesters are defying Daesh [IS], raising the flag of the Syrian revolution, and shouting in support of the Free Syrian Army"

ISTPI #762

- Date: January 7, 2016
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Newspaper ("Sound and Picture") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: دير الزور: تنظيم "داعش" يفرض غرامة على أصحاب محلات تجارية في بلدتي السوسة والباغوز بتهمة بيع مواد غذائية فاسدة
- Translation: "Deir Ezzor: Daesh [IS] imposes fines on the owners of shops in the two towns of al-Sousa and al-Babuz on charges of selling corrupt food."

ISTPI #763

- Date: January 5, 2016
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Newspaper ("Sound and Picture") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: دير الزور: تنظيم "داعش" يفرض غرامة على امرأة في قرية البوذران بالريف الشرقي بتهمة ارتداء حذاء ملون
- Translation: "Deir Ezzor: Daesh [IS] imposes a fine on a woman in the village of al-Budran in the eastern countryside on charges of wearing colorful shoes."

ISTPI #789

- Date: September 10, 2014
- Province: Aleppo
- District: Manbij
- Policy: Service Fee
- Source: JustPaste.it
- Author: Abu al-Ihsan (described as an IS "official of public services")
- Language: Arabic
- Relevant Excerpt: الأخوة أصحاب المحلات التجارية (أو مستثمريها) يرجى مراجعة مكتب الجباية هيئة الخدمات العامة لدفع مبلغ 1000 ل.س. بدل أعمال نظافة
- Translation: "Brothers who own commercial shops (or their investors) must report to the collection office of the Public Services Authority to pay a fee of 1,000 Syrian pounds [USD \$1.94] in exchange for cleaning services."

ISTPI #826

- Date: February 21, 2017
- Province: Deir Ezzor

- District: al-Mayadin
- Policy: Service Fee
- Source: Newspaper via social media (Twitter)
- Author: @AlSaharqia24
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يفرض غرامات على أصحاب المحال التجارية لسقف الشوارع في المدينة
- Translation: "Daesh [IS] is imposing service fees on shopkeepers to [pay for] roofing over the streets"

ISTPI #831

- Date: October 13, 2016
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Licensing Fee
- Source: Newspaper ("al-Sharqia 24") via social media (Twitter)
- Author: @AlSaharqia24
- Language: Arabic
- Relevant Excerpt: اجراءات مشددة من قبل داعش على الدراجات النارية في المدينة ويفرض على أصحابها تسجيلها ودفع رسوم بقيمة 3 آلاف ليرة
- Translation: "Daesh [IS] has tightened restrictions on motorcycles in the city and has imposed on motorcycle-owners a requirement to register their [motorcycles] and pay a fee of 3,000 Syrian pounds [USD \$5.82]."

ISTPI #845

- Date: February 10, 2017
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Newspaper ("Sahefa News")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش يفرض اتاوات استعدادا لمعركة الرقة
- Translation: "Daesh [IS] is imposing fees in preparation for the battle over Raqqa"

ISTPI #852

- Date: November 17, 2015
- Province: Aleppo
- District: Deir Hafir, Manbij, al-Bab
- Policy: Service Fee
- Source: Newspaper via social media (Twitter)
- Author: @Aleppo24
- Language: Arabic
- Relevant Excerpt: داعش يفرض مبالغ مالية على الفلاحين المستفيدين من قنوات المياه في مناطق مسكنة ودير حافر ومنبج والباب في ريف حلب الشرقي
- Translation: "Daesh [IS] is imposing fees on farmers benefiting from irrigation channels in the areas of Maskana, Deir Hafor, Manbij and Al-Bab in the eastern countryside of Aleppo."

ISTPI #862

- Date: February 7, 2016
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper ("Euphrates Post") via social media (Twitter)
- Author: @EuphratesPost

- Language: Arabic
- Relevant Excerpt: ريف ديرالزور الشرقي: تنظيم داعش يغرم شخص 10 غرامات ذهب منذ قليل في مدينة الميادين بسبب عدم تخفيف الشارب
- Translation: "Eastern countryside of Deir Ezzor: Daesh [IS] fined a man 10 grams of gold a little while ago in the city of al-Mayadin for not trimming his mustache"

ISTPI #868

- Date: October 6, 2015
- Province: Deir Ezzor
- District: al-Mayadin, al-Bukamal
- Policy: Service Fee
- Source: Non-Governmental Organization ("The Union of Syrian Journalists") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): ديرالزور: انتهاكات جديدة
- Translation: "Deir Ezzor: New Violations"

ISTPI #881

- Date: October 6, 2015
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Armed Group ("News Network of Tribal Forces") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش تفرض مبلغ 7000 ل.س على اصحاب المحلات لوضع اكياس ترابية امام المحلات كسواتر ترابية
- Translation: "Daesh [IS] is imposing a fee of 7000 Syrian pounds [USD \$13.58] on the owners of shops to pay for the placement of dirt bags in front of their shops as protective barriers."

ISTPI #907

- Date: March 7, 2017
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper ("Xeber24")
- Author: Jaan, Nouzat
- Language: Arabic
- Relevant Excerpt (Title of Article): ديرالزور: بتهمة "حيازة انترنت فضائي" داعش يحكم على شخص ب200 جلدة ومليون ليرة سورية غرامة
- Translation: "Deir Ezzor: On charges of "possession of an internet satellite," Daesh [IS] has sentenced a person to 200 lashes and a fine of one million Syrian pounds [USD \$1,940]."

ISTPI #917

- Date: February 1, 2017
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper ("Deir Ezzor 24") via social media (Twitter)
- Author: @DeirEzzor24
- Language: Arabic
- Relevant Excerpt: قام تنظيم داعش بمخالفة أصحاب صهاريج نقل النفط وأصحاب محلات الحدادة التي تقوم بصناعتها في ريف ديرالزور الشرقي بسبب التلاعب بحجم

- Translation: "Daesh [IS] has imposed fines on the owners of oil tankers and the blacksmith shops that manufacture them in the eastern countryside of Deir Ezzor because of fraud."

ISTPI #925

- Date: December 3, 2014
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @SyrusSyria
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يعتقل 40 فتاة بسبب عدم التزامهن باللباس الشرعي خلال عملهن بالأراضي الزراعية ببلدة القورية بريف دير الزور ودفعت 130 ألف ل.س كغرامة
- Translation: "The organization Daesh [IS] has detained 40 girls because of their non-compliance with the requirements of sharia clothing while working on farm lands in the town of Quriya in Deir Ezzor and they were ordered to pay 30,000 Syrian pounds [USD \$58.20] as a fine."

ISTPI #939

- Date: April 27, 2014
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Social Media (Twitter)
- Author: @raregold2727
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يفرض ضريبة قدرها 15 ألف ليرة سورية على كل محل ينوي التبرع لبناء مسجد
- Translation: "Daesh [IS] is imposing a tax of 15,000 Syrian pounds [USD \$29.10] on every shop in order to finance the construction of a mosque..."

ISTPI #945

- Date: August 25, 2014
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Border Tax
- Source: Newspaper ("al-Etihad Press") via social media (Twitter)
- Author: @alEtihad_Press
- Language: Arabic
- Relevant Excerpt: داعش يفرض رسوما مقدارها 5000 ليرة سورية شهرياً على الحافلات التي تقل الركاب إلى مدينة الميادين في ريف محافظة
- Translation: "Daesh [IS] is imposing fees of 5,000 Syrian pounds [USD \$9.70] per month on buses that carry passengers to the city of al-Mayadin in the countryside of Deir Ezzor Province"

ISTPI #951

- Date: December 21, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @hamoudehher2000
- Language: Arabic
- Relevant Excerpt: ١. الاف ل.س ودورة شرعية لشهر واحد يفرضها ديوان الحسبة التابع لتنظيم داعش بسبب تزوير إذن سفر

- Translation: "The department of the religious police of Daesh [IS] has imposed a fine of 10,000 Syrian pounds [USD \$19.40] and a one month sharia course on someone who forged a travel permit"

ISTPI #977

- Date: August 23, 2013
- Province: Raqqa
- District: Tel Abyad
- Policy: Income Tax
- Source: Non-Governmental Organization ("House of the People of Tel Abyad") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: الأشخاص الذين فرضت عليهم ضريبة بدل الجهاد
- Translation: "[List] of the people upon whom [IS] has imposed a 'tax in lieu of jihad'"

ISTPI #984

- Date: August 29, 2013
- Province: Raqqa
- District: Tel Abyad
- Policy: Excise Tax
- Source: Armed Group ("Union of Free Kurds in Tel Abyad") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: رفض ... لقتال الكرد في قرى تل اببيض والمنطقة وكذلك رفضها لدفع ضريبة بدل الجهاد
- Translation: "They [a Kurdish group] refused to fight the Kurds in Tel Abyad and they also refused to pay a tax instead of jihad."

ISTPI #1001

- Date: May 21, 2015
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper ("Deir Ezzor 24") via social media (Twitter)
- Author: @DeirEzzor24
- Language: Arabic
- Relevant Excerpt: غرامات جديدة في قوانين داعش: 7 آلاف ل.س لمن يحلق لحيته 3 آلاف ل.س لمن يقوم بتحديد لحيته 5 آلاف ل.س لمن يفتح أزرار قميصه
- Translation: "New fines specified in the rules of Daesh [IS]: 7,000 Syrian pounds [USD \$13.58] for anyone who shaves his beard; 3,000 Syrian pounds [USD \$5.82] for anyone who refines his beard; 5,000 Syrian pounds [USD \$9.70] for anyone who opens the buttons of his shirt."

ISTPI #1017

- Date: February 14, 2016
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper ("Euphrates Post") via social media (Twitter)
- Author: @EuphratesPost
- Language: Arabic
- Relevant Excerpt: ريف ديرالزور الشرقي: تنظيم داعش يعرم أحد تجار الدخان 95 غرام من الذهب بمعدل غرام عن كل كروز ضبط عنده

- Translation: "Eastern countryside of Deir Ezzor: Daesh [IS] imposes a fine of 95 grams of gold on a cigarette trafficker at a rate of one gram per cigarette"

ISTPI #1060

- Date: August 7, 2016
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Service Fee, Licensing Fee
- Source: Newspaper ("Tamddon")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش يفرض ضرائب جديدة على أهالي دير الزور
- Translation: "Daesh [IS] imposes new taxes on the people of Deir Ezzor"

ISTPI #1064

- Date: January 20, 2017
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @Ijjadoo
- Language: Arabic
- Relevant Excerpt: غرامة مالية تصل الى 500 دولار و80 جلدة لمن يتأخر عن الصلاة 4 دقائق بالقانون الجديد الذي يفرضه تنظيم الدولة في مدينة دير الزور
- Translation: "Fines of up to \$500 USD and 80 lashes are being imposed on those who are more than four minutes late for prayer under a new rule imposed by the Islamic State [IS] in the city of Deir Ezzor"

ISTPI #1072

- Date: April 6, 2015
- Province: Aleppo
- District: Manbij
- Policy: Property Tax, Income Tax
- Source: Newspaper ("ARA News")
- Author: Mohamed, Barry
- Language: Arabic
- Relevant Excerpt (Title of Article): تنظيم الدولة الإسلامية يفرض ضرائب على المحال التجارية في مدينة منبج بحلب
- Translation: "The organization of the Islamic State [IS] is imposing taxes on commercial shops in the city of Manbij in Aleppo"

ISTPI #1087

- Date: December 2, 2015
- Province: Deir Ezzor
- District: al-Bukamal, al-Mayadin
- Policy: Property Tax, Income Tax, Fine, Service Fee
- Source: Newspaper ("al-Hul")
- Author: Kamali, Nazir
- Language: Arabic
- Relevant Excerpt (Title of Article): سلطة داعش الاقتصادية والاجتماعية ... ضرائب جديدة لدعم بيت مال المسلمين
- Translation: "The economic and social authority of Daesh [IS] ... New taxes to support the treasury for Muslims"

ISTPI #1098

- Date: October 22, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Property Tax, Income Tax
- Source: Newspaper (“ARA News”)
- Author: Masti, Qurman
- Language: Arabic
- Relevant Excerpt (Title of Article): تنظيم الدولة الإسلامية يفرض ضرائباً وأتاوات على أهالي ديرالزور
- Translation: “The organization of the Islamic State [IS] is imposing taxes and fees on the people of Deir Ezzor”

ISTPI #1099

- Date: April 30, 2014
- Province: Aleppo
- District: Manbij
- Policy: Service Fee
- Source: Newspaper (“Akhbar al-An”)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش يفرض الأتاوات على أهالي منبج ويستعد لتسليم مدينة الباب لقوات الأسد
- Translation: “Daesh is imposing new fees on the people of Manbij and is preparing to lose control of the city of al-Bab to Assad’s forces”

ISTPI #1138

- Date: November 5, 2016
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper (“Euphrates Post”) via social media (Twitter)
- Author: @EuphratesPost
- Language: Arabic
- Relevant Excerpt: قام عناصر تنظيم داعش بجلد شاب البارحة في الميادين بسبب عدم إرتداء زوجته اللباس الشرعي الدرع بالإضافة لغرامة مالية
- Translation: “Daesh [IS] authorities whipped a young man yesterday in #al-Mayadin because his wife was not wearing sharia-compliant clothing (a face shield) in addition to a monetary fine”

ISTPI #1139

- Date: October 17, 2016
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper (“Sound and Picture”) via social media (Twitter)
- Author: @soundandpic
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يخالف 3 أشخاص بغرامة 20 غرام ذهب على كل شخص بتهمة عدم تسليم أجهزة الستلايت في مدينة البوكمال
- Translation: “Daesh [IS] has imposed fines of 20 grams of gold on 3 people in the city of al-Bukamal for not turning in their satellite dishes.”

ISTPI #1145

- Date: October 2014
- Province: Deir Ezzor
- District: Deir Ezzor, al-Mayadin

- Policy: Excise Tax
- Source: Newspaper (“Deir Ezzor 24”)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): كنائس دير الزور لم تفرع أجراسها وعربة بابا نويل لم تصل هذا العام أيضا
- Translation: “The church bells of Deir Ezzor have not been ringing and the Christmas caravan did not arrive either”

ISTPI #1156

- Date: April 18, 2015
- Province: Raqqa
- District: Raqqa
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @Raqqa_SL
- Language: Arabic
- Relevant Excerpt: قام تنظيم داعش بمعاقبة رجل عن طريق جلده وصلبه وتغريمه مبلغ 500 الف ليرة سورية وذلك بتهمته اختلاس اموال الزكاة
- Translation: “Daesh [IS] whips a man in Raqqa province on charges of embezzling *zakāt* funds and imposes a fine of 500,000 Syrian pounds [USD \$970] on him.”

ISTPI #1157

- Date: January 2, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Income Tax
- Source: Non-Governmental Organization (“Syrian Observatory for Human Rights”)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): تنظيم الدولة الإسلامية يؤسس ديوان الزكاة بمدينة الميادين ويلوح باستخدام القوة لمن لن يدفع الزكاة
- Translation: “Daesh [IS] establishes a *diwān* [department] of *Zakāt* in al-Mayadin and threatens to use force against anyone who refuses not pay *zakāt*”

ISTPI #1159

- Date: August 27, 2014
- Province: Raqqa
- District: Raqqa
- Policy: Fine
- Source: Newspaper (“7 Eyad”) via social media (Twitter)
- Author: @7eyad
- Language: Arabic
- Relevant Excerpt: صورة مخالفة مرورية حررتها شرطة داعش في ولاية الرقة
- Translation: “Photo of a traffic violation ticket issued by the Daesh [IS] police in the province of Raqqa”

ISTPI #1162

- Date: July 13, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper (“Orient News”)
- Author: Shahab al-Din, Mohamed
- Language: Arabic

- Relevant Excerpt (Title of Article): حياة (الميادين) تحت حكم داعش: ممارسات صدق أو لا تصدق
- Translation: "Life in al-Mayadin under Daesh [IS] rule: Practices of belief and disbelief."

ISTPI #1166

- Date: January 20, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Event: Resistance (violent)
- Source: Newspaper ("al-Arab al-Youm")
- Author: Khalil, Mais
- Language: Arabic
- Relevant Excerpt (Title of Article): مجهولون يهاجمون شرطة داعش في الميادين ويحرقون سيارات الحسبة
- Translation: "Assailants attack Daesh [IS] police in al-Mayadin and set fire to its religious police cars"

ISTPI #1185

- Date: August 1, 2017
- Province: Deir Ezzor
- District: Deir Ezzor, al-Mayadin, al-Bukamal
- Policy: Border Tax
- Source: Newspaper ("al-Etihad Press")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش بصدد فرض غرامات مالية جديدة على ميسوري دير الزور
- Translation: "Daesh [IS] is imposing new fines on the people of Deir Ezzor"

ISTPI #1214

- Date: April 29, 2016
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Social Media (Twitter)
- Author: @AbeerKoko
- Language: Arabic
- Relevant Excerpt: ...٢ ليرة سورية غرامة يدفعها كل بيت ومحل في الرقة لتغطية شوارع الرقة ومنع رصد تحركات الدواعش فيها من الطائرات بدون طيار
- Translation: "A fee of 2000 Syrian pounds [USD \$3.88] has been imposed on each house and shop in the city to cover the streets and shield the movements IS fighters from surveillance by drones"

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