Taxation, Stateness and Armed Groups: Public Authority and Resource Extraction in Eastern Congo

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ABSTRACT

This contribution analyses the role of taxation in the constitution of authority in the conflict-ridden eastern Democratic Republic of the Congo, where a multitude of authorities alternately compete and collude over the right to extract resources. Taxation ranges from simple plunder, to protection rackets, to the material reciprocation of the recognition of rights. Focusing on the taxation practices of armed groups, the article argues that taxation is at the core of armed groups' production of public authority and citizenship, and that their modes of taxation are based on long-standing registers of authority and practices of rule that originate in the colonial era. In particular, the article shows that by appealing to both local customary and national forms of political community and citizenship, armed groups are able to assume public authority to tax civilians. However, their public authority may be undermined by their tendency to reproduce a historical pattern in which authorities forcefully impose a heavy tax burden, while providing limited public goods and services in return.

INTRODUCTION

State collapse, followed by two decades of trans-scalar armed conflict, has turned the eastern regions of the Democratic Republic of the Congo (henceforth: the Congo) into a deeply fragmented political space in which a wide range of actors including state officials, armed groups, customary chiefs, church leaders, civil society members and international organizations compete to assume public authority over people and resources. Authority mirrors

The authors would like to thank the editors of the Rule and Rupture special issue, as well as Judith Verweijen, David Newbury and two anonymous referees for their comments on earlier drafts of this article. This research was funded by the Justice and Security Research Programme, a DfID-supported international research consortium (<http://blogs.lse.ac.uk/jsrp/>); a PhD scholarship from the Institute of Society and Globalization, Roskilde University and the Danish Institute for International Studies; and a PhD studentship from the Department of International Development of the London School of Economics and Political Science.

the ebbs and flows of these power struggles as different actors gain and lose the capacity to institute order.

Taxation is a pivotal part of these struggles to assume public authority. Until recently the view on taxation in the Congo was dominated by the 'greed' literature of the early 2000s, which largely framed taxation during conflict as predatory and violent.¹ However, more recent ethnographic studies which focus on how authority and order are produced in conflict zones have shown that the social relations of taxation are far more complex, ambiguous, ordered and reciprocal than the 'greed' literature claims (Garrett et al., 2009; Laudati, 2013; Raeymaekers, 2010; Sanchez de la Sierra, 2015; Schouten, 2013; Titeca, 2011; Verweijen, 2013). Most often, these relations involve the provision of goods in exchange for resource extraction. These fiscal bargains are predominantly, though not exclusively, centred around the provision of protection, security and justice, particularly when armed actors are involved. These taxation-for-protection arrangements may involve the protection of individuals, of property, of infrastructure and of economic activity and production, with security provided either on an individual basis as 'private protection' or as a more public good.

While this recent literature has offered rich insights into the novel forms of taxation and order making that emerge in conflict zones, it has rarely focused on how long-term historical processes shape contemporary practices.² In this contribution, we attempt to fill this gap by tracing the historical antecedents of the modes of taxation that armed groups deploy in eastern Congo. Drawing on both historical material and field research in the neighbouring territories of Kalehe (South Kivu) and Walikale (North Kivu) we argue, first, that taxation is at the core of armed groups' production of public authority and citizenship and, second, that taxation practices are strongly conditioned by institutionalized registers of authority and practices of order making. To acknowledge the complex relations of authority of which taxation is a part, we define taxation broadly as the obligation to contribute resources (money, goods or labour) to a public authority in return for services and goods. By 'public authority' we mean a form of authority which is built on a modicum of mutual recognition between rulers and ruled, and distinct from purely personal relations (Lund, 2006: 678).

Contrary to pillaged resources, taxes not only constitute resources for power holders; they also entail processes of recognition of the authority

1. According to this theory it is 'easy' for 'greedy' armed groups to impose predatory taxation on primary commodities during 'civil war' (e.g. Berdal and Malone, 2000; Collier and Hoeffler, 2004; de Soysa, 2000).

2. But see the literature on vigilantism (Heald, 2006; Meagher, 2007; Pratten, 2008; Pratten and Sen, 2007), which pays particular attention to tracing the organizational and institutional histories of contemporary forms of non-state security provision. See also Raeymaekers (2014).

of those power holders, as well as the citizenship (or membership) of the populace in a political community (*ibid.*: 696; see also Lund's Introduction to this issue). Taxation thus enmeshes people in a web of generalized reciprocity based on mutual obligations and rights. In this sense, taxation epitomizes the social contract between authorities and citizens of a given 'imagined community' (Anderson, 1983; Martin et al., 2009). It is important to emphasize, however, that taxation establishes unequal relations of power and exchange between people. These are based on certain normalized understandings of community, order, duty and citizenship, which, if necessary, are secured by force. As we show, taxation in eastern Congo is embedded in historically contingent practices and discourses of authority, and in particular in a 'language of stateness' (Hansen and Stepputat, 2001: 8). This 'language of stateness' was introduced through colonization and includes the principle of territorial sovereignty, often articulated in nationalist and legal discourse; the production of knowledge about the people living on this territory through censuses and other bureaucratic instruments; and the accumulation of resources through taxation and various forms of dispossession. Importantly, public signs, rituals and spectacles connect all of these operations to the very idea of the state.

In spite of the current fragmentation of authority in eastern Congo, the political order remains deeply anchored in a 'language of stateness'. It continues to resonate with the social imaginaries of public order and is reinvented by state as well as non-state actors (Hoffmann and Vlassenroot, 2014; Titeca and De Herdt, 2011). We suggest that the taxation practices of armed groups in eastern Congo draw on this language of stateness. In particular, we suggest that they evoke local customary and national territorial understandings of citizenship and political community, in order to assume public authority and to tax populations. This is not to say that taxation practices have remained the same since colonialism. Rather it is argued that taxation practices of armed groups — consciously or unconsciously — draw upon, mobilize, evoke and perform the language of stateness when they tax people.

The article focuses on the territories of Kalehe and Walikale.³ Both territories have witnessed two decades of armed group proliferation and increased competition over local power, leading to a deeply fragmented political space and constant competition over public authority. Our analysis is based on long-term fieldwork in the area (1997–2015) where we have carried out numerous interviews with a wide range of respondents, including customary authorities; juridical and security authorities such as police agents, territorial administrators, soldiers, intelligence agents and court clerks; but

3. While our findings are obviously empirically circumscribed, our conceptual contribution has a wider reach. We focus on the Batembo and Bahavu areas of Kalehe and Walikale. In Kalehe we draw on field research in the mainly Batembo areas of Kalima, Mubuku, and Buloho, and the mainly Bahavu area of Mbinga-Sud. In Walikale we draw on fieldwork carried out in the mainly Batembo area of Walowa-Loanda.

also representatives of armed groups, petty traders, farmers, civil society representatives, NGO workers, priests, health workers, miners, journalists, craftsmen, educators, students and peddlers.

The article starts by analysing colonial practices of taxation, outlining the taxation regime of the Congo Free State (CFS). Attention then turns to the period since the take-over of the Belgian state, with a focus on the Kalehe and Walikale area, including an examination of taxation practices during the Mobutu era. The following section focuses on the taxation practices that emerged during the Congolese Wars through the study of two Mai-Mai groups from Kalehe: the Mai-Mai of General Padiri and the Mai-Mai Kalehe. The final section looks at today's taxation practices based on a study of the Mai-Mai Kifuafua from Walowa-Loanda in Walikale.

COLONIALISM AND THE TRANSFORMATION OF ECONOMIC AND POWER RELATIONS

Prior to colonial penetration, the social landscape in Kalehe and Walikale consisted of an assortment of interconnected polities, which straddled two vast cultural areas. To the west were the forest cultures of the Congo Basin, such as the Batembo and the Banyanga, where people lived in small, independent but highly interactive polities, and to the east, the more centralized highland states of the inter-lacustrine cultures, such as the Bahavu (Biebuyck, 1957; Newbury, 1991: 43–7; Newbury, 2009: 2–3).⁴ In the polities of the forest cultures a high degree of individual mobility meant that contacts among different groups were frequent, but not enduring. Therefore, ideas and material items diffused extensively and political entities were never territorially bound. Executive power was dispersed among many groups, individuals and families. Although internally differentiated, these groups acted together. They arrived at decisions communally and performed their functions communally. Importantly, therefore, status was defined more by ritual function and proximity to royal status than by descent. This meant that a very high proportion of families were directly tied to the ritual or executive complex of a given polity (Newbury, 1991: 51–2). In both of these cultural areas, tributes were part of a complex system of social exchange and mutual responsibility between chiefs and ordinary people. These tributes were

4. This term denotes an ensemble of similar cultures stretching from Lake Albert, the Victoria Nile and Lake Victoria, in the north and east, to Lake Edward and the Mitumba Mountains (west of Lake Kivu) in the west, and to Burundi and Buha (in Tanzania, just south of Burundi) in the south. Though heterogeneous, these cultures were characterized by highly centralized political organizations, a high degree of social differentiation within individual polities, and mixed economies based on cattle keeping and seed agriculture (Newbury, 1991: 330–1).

integral to the recognition of the legitimacy of royal authority and vital for establishing social cohesion and political order.⁵

The colonial language of stateness and logic of state making brought a wholly different understanding of political space, order and methods of rule to the Congo. Science, modern technology, bureaucracy, law, coercion and Christian morality were deployed to bring order and certainty to what was described as a dark and wild place (Hoffmann, 2014: 63). Violence and resource extraction marked the colonial state during the CFS period under Leopoldian rule (1885–1908). To ensure its fiscal viability, this vast colony was divided into the distinct categories of *terres indigènes* (native land) and *terres vacantes* (vacant land), and all vacant land was assigned to the state for exploitation.⁶

This scission of the colonial territory also inaugurated two distinct politico-legal spheres: the civil society of the white citizenry and the tribe of the native subjects (cf. Mamdani, 1996). The natives were subjected to indirect rule through so-called *chefs coutumiers* (customary chiefs), who were embedded into the colonial administration as early as 1886 (Hoffmann, 2014: 121). However, during the CFS period many of these chiefs were former soldiers of the colonial army or freed slaves, rather than customary authorities which had existed previously (Northrup, 1988: 40). In 1891 these chiefs became even further integrated in the colonial government apparatus with the creation of the institution of the *chefferie* (chiefdom), which ostensibly regrouped natives belonging to the same ‘ethnic type’ within the ‘traditional’ boundaries of their tribal homelands. In reality, however, their populations remained highly heterogeneous. In this way, the notion of an ethnic territory (chiefdom) became embedded in a language of stateness.

The violent inclusion of the natives into the new state and the global economy profoundly disturbed the old system of tributes. The entire state-making project rested on the principle that the colonized should bear the cost of their own government and the mission to civilize them. The CFS imposed a regime of taxes on the natives to be paid either in natural commodities, notably ivory and rubber, or in *corvées* (labour services). Lacking manpower, resources, infrastructure and legitimacy, the CFS to a large extent outsourced the extraction of resources to the ‘customary chiefs’. Thus, a law of 1891 defining the role of native chiefs required that at the certification and investiture of each African chief a list would be made of these *prestations*

5. For more details, see Biebuyck (1966) and Newbury (1991).

6. The delimitation of the native lands severely underestimated the land actually in use by the natives. After vigorous protests in Europe the vacant land was subdivided into three different zones in 1892: one free zone open to commercial exploitation, one zone to ensure the economic viability of the state, and a *Domain privé* reserved for the state (De Clerck, 2004: 255).

(services) to be furnished to the state.⁷ These were in addition to the tributes natives already paid to chiefs. While the *prestations* were framed as taxation by the colonizers,⁸ there was no social contract between the colonizers and natives — except between the colonizers and their local allies. This form of sedentary plunder was particularly widespread in the western parts of the territory, where the colonizers had first penetrated and created a vast plantation economy based on rubber exploitation. The extent to which the CFS depended on pillaged resources acquired through forced labour is expressed in the export value of rubber compared to other products. Between 1896 and 1901 its relative value rose from 53 per cent to 87 per cent of the total value of exports (Ndaywel è Nziem, 1998: 332).

Violence was an omnipresent companion of colonial resource extraction in the CFS.⁹ Rape, torture, whipping, hostage taking, mutilation, surprise raids and summary executions underpinned the *prestations* system (Harms, 1983; Ngbwapkwa, 1993; Roes, 2010; Vellut, 1984). On the lands owned by the state this was approved by an unpublished decree from 1892 that authorized the secretary of the state ‘to take whatever measures he regards useful or necessary to ensure the exploitation’ (Northrup, 1988: 41).

In the eastern part of the CFS, where Kalehe and Walikale are situated, a different form of resource plunder was predominant. The area corresponded to the zone of influence of Zanzibari slave traders, the major adversaries of the CFS. During the war against the Zanzibari (1892–5), colonial forces lived mainly off the land, carrying out raids for food, slaves and war booty wherever they passed (Ndaywel è Nziem, 1998: 284–5; Roes, 2010: 635; Vellut, 1984). Following the defeat of the Zanzibari, the Europeans took over the institutions, personnel and policies left behind by the Zanzibari traders.¹⁰ The local intermediaries of the Zanzibari became vital allies of the CFS: they provided food provisions and porters, much as they had done for their former Zanzibari masters. In 1893, a special ‘taxation’ regime, which made more extensive demands for portage, ivory and rubber on natives, was put in place in eastern Congo to cover the expenses of the war against the Zanzibari. The obligations under this heading exceeded all others in their magnitude and onerousness (Northrup, 1988: 42).

7. Decree: ‘Chefs indigènes – Investiture’, Art. 4. *Bulletin Officielle de l’État Indépendant du Congo*, 7th year, Nr. 10, October 1891: 259–61.

8. In the official *Encyclopédie du Congo Belge*, native taxes were framed as a contribution to the common expenses and a gesture of allegiance to the government (Gille, 1951: 737).

9. While this could be said of all the colonial states in Africa (Mbembe, 2001), the CFS became notorious for it.

10. In 1893, Governor General Théophile Wahis described the regime in eastern Congo as follows: ‘[it is] in short just about what had been created by the Arabs. The division of territory is what they had established. The personnel, who occupy the regions here and there, are those whom they sent here’ (quoted in Northrup, 1988: 43).

During these tumultuous times, African political institutions struggled to adapt. Chiefs were caught in a cruel dilemma. They had to protect their peoples as much as possible but at the same time they also had to satisfy the state's demands for labour and contributions, or run the risk of being replaced by chiefs picked by the government, who were more willing to do the bidding of the colonial masters.

TAXATION, COERCION AND THE INSTITUTIONALIZATION OF ETHNO-TERRITORIAL CITIZENSHIP

The Belgian colonial state (1908–60) has often been portrayed as a hegemonic Behemoth, which, supported by the moral authority of the Church and the capital of large enterprises, imposed a new ruling structure (e.g. Young, 1965). However, natives did play significant roles in the profound transformation of local societies that resulted from European penetration. In the Kivu region, for example, circumstances meant that there was scope for natives to shape the situation to their advantage. First, the colonizers were mainly preoccupied with defending the state's border to the east against German and British imperial interests.¹¹ As a result, colonial presence was limited to a series of forts erected on the border to defend it. Second, due to a lack of transport infrastructure, resources and personnel, the colonizers were dependent on native chiefs to provide food supplies,¹² labour and building materials. Third, because army mutineers held out in the area (Njangu, 1973), Kivu was the last region to be explored and 'pacified'.¹³

Certain local elites seized the opportunity to strengthen their position in local power struggles by collaborating with the new colonial actors. By mobilizing the labour of their subjects these local elites provided the colonizers with the resources they needed, and in return received protection and recognition from the colonial government. However, if the tenuous position of the state implied increased scope for local resistance and room for manoeuvre for native elites, it also meant that the colonizers had to rely on coercion, which remained integral to 'taxation'. Chiefs and communities who refused to provide the demanded contributions and *corvée* labour found themselves targeted by police and military operations (Bishikwabo, 1984). Under these conditions one of the most important benefits of collaboration for local elites and their populations was simply to avoid being subjected to

11. For more details on this imperial controversy, which nearly triggered a new scramble for Africa in 1894, see Louis (1963).

12. The Europeans relied on native food supplies to sustain the colonial project across the colony since they did not produce food themselves (Ndaywel è Nziem, 1998: 339).

13. Lake Kivu itself was not 'discovered' until 16 June 1894 by the expedition of the German explorer Count von Götzen.

the repressive measures of the colonial authorities. In this respect, colonial taxation practices ushered in new taxation-for-protection arrangements.

This dynamic was also at play in Kalehe, where two Bahavu chiefs who ruled the lakeside area (Lushombo and Biglimani) collaborated with the colonial authorities. Both chiefs provided much-needed supplies and achieved official recognition from the colonial authorities (Hoffmann, 2014: 159; Shanyungu, 1976: 51–2). By contrast, in the forested regions, reported to be rich in ivory and rubber, the colonizers met armed resistance from local chiefs and populations who refused to provide contributions to the Europeans. To subdue these areas, military expeditions were carried out against insurgent chiefs and their followers in 1911–12, resulting in the deaths of more than 250 natives. However, these campaigns failed to bring these regions fully under colonial control (Hoffmann, 2014: 161–6). The outbreak of World War I further reinforced the coercive aspect of resource extraction in the region. During the war, the colonial army of Belgian Congo invaded German-held Ruanda-Urundi. Scores of people from Kalehe and Walikale died from disease and exhaustion while carrying supplies and munitions to the front (*ibid.*).

The end of World War I signalled the replacement of public authority and resource extraction carried out primarily through force, by authority of an increasingly technocratic and bureaucratic nature aiming to develop (*mettre en valeur*) the colony in eastern Congo. However, the changes were not immediately felt in most Batembo areas, where the population refused to accept colonial sovereignty. As a result, certain parts remained subject to military rule until 1919–20 (*ibid.*).

In the long run, the transition to a more technocratic native policy involved momentous changes. The introduction of a head tax, the amalgamation of smaller chieftaincies, the creation of native courts, and the relocation of different populations served to create more hierarchical systems of rule revolving around the control of territory and population. This led to the concentration of authority and resources in the hands of the chiefs and their supporters at the local level. This, in turn, allowed for a more efficient imposition of order and resource extraction (Newbury and Newbury, 1982). The measures were introduced over time and met with different kinds of obstacles.

For example, when the amalgamation of small, so-called unsustainable chieftaincies into bigger ones was implemented in the 1920s,¹⁴ it led to the creation of a new and large Buhavu chiefdom in Kalehe and the incorporation of several previously independent chiefdoms. The chiefdom was ruled by a new figure of authority: the *grand chef* of the Bahavu, Bahole, who was the successor of Lushombo. Bahole thus became the ruler over a new territorial

14. Ministère des Colonies, Section d’Affaires Indigènes et Main d’Oeuvre. Folder: 1640-9205. Circular Nr. 505, signed by Minister of Colonies Louis Franck. Retrieved from the archive of the Belgian Ministry of Foreign Affairs.

entity, which stretched into the eastern edge of the equatorial rainforest. Moreover, he was supposed to work according to one set of customary rules, to be enforced by the newly created native courts. While the new territory was defined mono-ethnically by the colonial authorities, in reality its populations were highly heterogeneous.

The creation of the Buhavu chiefdom caused resentment and resistance among the Batembo who refused to respect the *grand chef* as a public authority. Taxation was a major bone of contention and several Batembo chiefs refused to pay taxes to Bahole (Hoffmann, 2014: 186). As the territorial administrator noted:

The populations [of Kalima] do not accept any other authority than the mubutetu chief. The influence and prestige of the chief of the musibura [Bahole] is almost nil; tribute was brought to him for the first time in 1934, after an energetic and direct pressure by the European administration. The emissaries that the Mwami have sent to this province have been very badly received.¹⁵

In 1934, in order to better estimate the number of taxable subjects among the Batembo, the colonial authorities attempted to regroup the populations in villages along roads. This proved equally difficult, as the Batembo continuously evaded and deceived colonial agents.¹⁶ As the annual report of the Bahavu chiefdom recorded in 1932: '[t]he desire to evade any authority has pushed these natives to construct huts beyond any reach. If a path leads to a village it will be moved to a neighbouring mountain. If we arrive in this village, only two or three old women are left'.¹⁷ Throughout the colonial era, the colonial authorities were frustrated by what they saw as the unfavourable attitude of the Batembo towards civilization, earning them a reputation as exceptionally savage. This prejudice denied the Batembo the right to an independent chiefdom, and thus independent ethnic citizenship, with the exception of the small chiefdom of Buloho, which was recognized in 1945.

While the taxation regime was met with resistance, it also created a new kind of social contract revolving around the 'imagined community' of the ethnic group. In 1933, the colonial authorities introduced a *caisse* (treasury) in the chieftaincies. The *caisse* was a public fund which centralized the resources of the chiefdom. These resources were earmarked to contribute to covering the administration of the chiefdom. In this way a new kind of fiscal

15. J.M. Derscheid Collection, University of Florida Digital Collections: 'Bahavu. Province du Karima (Kalima des documents administratifs). Notes A. Braun. January 1935'. <http://ufdc.ufl.edu/AA00002627/00001?search=karima>

16. Ministère des Colonies. Section d'Affaires Indigènes et Main d'Oeuvre. Folder: 82. 'Commentaires du Commissaire de District du Kivu sur le rapport annuel de 1934 du territoire des Bahavu'. Retrieved from the archive of the Belgian Ministry of Foreign Affairs.

17. Ministère des Colonies. Section d'Affaires Indigènes et Main d'Oeuvre. Folder: 82. 'Rapport annuel. Territoire des Bahavu de 1932'. Retrieved from the archive of the Belgian Ministry of Foreign Affairs.

bargain emerged whereby members of the chiefdom received something in return for the resources they paid to the chief. These resources were neither a tribute to the 'chief' nor an obligatory contribution imposed by a violent external force. Instead they were a contribution to the 'ethnic community', as a territorially bounded imagined community. In this way taxation helped to create ethnic forms of citizenship.

Ultimately, the subjugation of the Batembo to the Bahavu chief contributed to the growth of a Batembo political identity and community. Colonial reports indicate that in the Batembo areas, from the mid-1930s onwards, censuses were conducted, taxes paid, budgets made, labour conscripted, native courts created, money introduced, villages regrouped, and roads and buildings constructed. In short, even in Batembo areas a more bureaucratic language of stateness gradually took hold (cf. Hoffmann, 2014). In 1945, Batembo leaders started formulating claims for a separate Batembo territory¹⁸ and by 1956 Batembo leaders had created the 'ethnic' associations — the Union d'Entreaide Batembo — all signs that a new kind of Batembo territorial political identity was emerging.

SCARCITY, EXTORTION AND THE RUPTURE OF THE FISCAL BARGAIN

Independence brought sudden and dramatic changes to eastern Congo even if the nature of the state and its forms of taxation were only partially reformed during decolonization. Certain core features of the colonial taxation regime remained. The chiefs continued to collect the head tax, for which the vast majority of the population in the rural areas was liable.¹⁹ Rural residents also still paid taxes both to the central state and to the chiefdoms, although they received few public services and goods in return. Furthermore, coercion remained integral to taxation.

However, under Mobutu, there was an important change in the language of stateness. The Mobutu regime consciously set out to turn the colonial state into a nation state, rather than a collection of tribes haphazardly brought together by colonial intervention. Taxes paid to the state were now framed as a contribution to the imagined community of the Zairian nation state rather than to an externally imposed colonial state. The state- and nation-building project of the Mobutu regime combined the colonial model of authoritarianism and centralized control with unitary nationalist discourse, articulated in the successive doctrines of 'authentic Zairian nationalism', 'authenticity' and 'Mobutism'. It stressed order, control, discipline and work, in particular,

18. Interview, village chief, 28 September 2011, Bulambika; Interview, Councillor to the Provincial Assembly of South Kivu, ca. November 2012, Bukavu.

19. The head tax also constituted the main source of revenue for the chieftaincies, usually around 50 per cent. The chieftaincies were allowed to keep 50 per cent of those taxes: the rest were sent to the zone and to the central state (Callaghy, 1984: 370).

as a move away from the disorder of the tumultuous first five years of independence, which were marked by war and political uncertainty. The duty of the citizens was to obey and support the new ruler, who was presented as the embodiment of the nation. Paying taxes and working conscientiously were framed as the primary duties of the citizenry *vis-à-vis* the sovereign (Callaghy, 1984: 322–3).

The regime's legitimacy began to crumble when its provision of public goods declined drastically following the virtual collapse of the state economy in the mid-1970s, in the wake of the sharp drop in copper prices of 1973 and the effects of patrimonial rule.²⁰ While the regime's provision of public goods and the economic conditions of most *Zairois* declined, the official and unofficial fiscal burden increased,²¹ and compulsory unpaid civic work called *salongo* was introduced to instil a sense of civic education and to compensate for dwindling government resources (Callaghy 1984: 299–303). Even if this was unevenly imposed — and sometimes hardly imposed at all — it still echoed the despised colonial practice of *corvée* labour. In practice, *salongo* was often used for private purposes by authorities. Fairhead (1992) provides an illustrative example from the chieftaincy of Bwisha in North Kivu from the late 1980s. *Salongo* was organized by the customary authorities, usually the village chief and the president of the state party's so-called *comité de base* (grassroots committee). Common tasks included cultivating the fields of customary authorities, and building and maintaining their houses. On rare occasions, the work went towards constructing roads or to social infrastructure such as schools and clinics. Superiors justified their private use of community labour by claiming that it was compensation for unpaid posts.

With the deepening economic decline, which had a dramatic effect on the core foundations of patrimonial rule, taxation became further informalized, privatized and decentred. As Schatzberg has shown, the combination of rampant insecurity among state agents, who never knew how long they would be able to keep their positions, and the 'overwhelming condition of economic scarcity', led them to accumulate as many resources as rapidly as they could by extracting them from those in inferior positions (Schatzberg, 1980: 184). The effect of these developments was increased scarcity and insecurity among 'tax-payers'. The security forces in particular became a 'free-floating source of insecurity' (Schatzberg, 1988: 70).²² Roads throughout the country were peppered with roadblocks erected by army units, state

20. For instance, the Mobutu regime's allocation of resources to health and education dropped from 17.5 per cent in 1972 to 2.1 per cent in 1992.

21. Although such numbers should be taken with extreme caution, scholars estimated the fiscal burden on rural populations to have been as high as 50 per cent, not including bribes and other illegal forms of extortion (Callaghy, 1984: 370; Young and Turner, 1985: 96).

22. Also increasing the total fiscal burden on Congolese citizens was the fact that it was common practice for tax collectors and other officials to simply keep a portion for themselves (Schatzberg, 1988: 195).

party youth groups, or local police conducting *opérations de ratisage* (search and sweep operations), which were supposedly intended to haul in illegals but were yet another form of extraction (Callaghy, 1984: 288–90; Fairhead, 1992: 22–3). These practices of extortive resource extraction undermined the legitimacy of local authorities, including those in the Kivu region (Callaghy, 1984; Newbury, 1984). As taxation became little more than thinly-disguised predation, people were mobilized to protest this breach of the social contract with authorities. Catharine Newbury provides a striking example from Buloho chiefdom in Kalehe. Here, in 1982, a group of cassava-producing women protested against the multiplication of irregular taxes by state and customary officials: over the 10 km to the market, three different levies were imposed at stream crossings where barriers could not be evaded. The women were driven to their unprecedented act of protest because of the declining terms of the cassava trade and because the new taxes provided nothing in return (Newbury, 1984: 48). By claiming the right to something in return for payment, they maintained that what they paid was tax rather than extortion money. One woman expressed her dissatisfaction as follows:

We would like to know what is being done with the money collected for this tax. . . . In this region there is no road, no bridge, nor even a market like that at Bulambika. So what projects are being financed by this money? These thirty *makuta* which [the chiefdom] has added to the twenty *makuta* — what do they do with this profit? (quoted in Newbury, 1984: 41)

In addition to this informalization and privatization of taxation, the socio-economic protection provided by the customary chiefs came under stress in 1973, when previously protected customary lands were nationalized and made available on the market. In much of the Kivus, customary chiefs exploited these new opportunities by selling off large tracts of customary land to the wealthy politico-commercial, largely urban elite, of which many were connected to the regime. This process profoundly shook the authority of the chiefs as an increasing number of peasants — youths in particular — found themselves excluded from its systems of socio-economic protection (Vlassenroot and Van Acker, 2001).

In Kalehe, the increased competition for resources also had ethnic connotations. For instance, Batembo leaders continued the struggle begun during the colonial period by repeatedly seeking recognition as an independent chiefdom (Hoffmann, 2014; Pindo, 1977). The right to taxation was integral to these claims because, just as during the colonial era, chiefdom revenues continued to be generated locally through fees and taxes (Callaghy, 1984: 368–9). These recurrent claims were not merely symbolic; they constituted politico-economic claims to self-government over pivotal resources, including taxes. As one prominent leader in Kalima expressed it:

We [did] not have chiefdom or a customary legislation which is recognized in Kinshasa — and these Bahavu — all they did was to dominate us. They had their hands on the market of Bunyakiri, that is, all the taxes were used in their favour, they could do that because

of our non-recognition from Kinshasa ... that is to say that if you are recognized by Kinshasa then you can develop because there is going to be a fund which is destined for your chiefdom.²³

WAR, TAXATION AND THE RECONFIGURATION OF PUBLIC AUTHORITY

The failed democratization process (1990–6) and the First and Second Congo Wars (1996–7 and 1998–2003) constituted a series of interconnected ruptures, which brought profound social and political changes to eastern Congo (Tull, 2003; Vlassenroot and Raeymaekers, 2004). During the Congo Wars, armed groups started proliferating and a new class of politico-military rulers with ties to Kinshasa or to foreign regimes rose to prominence. They fought to assume public authority over territory and populations and engaged in complex and fluid alliances with local authorities and with international political and business interests. New networks of ‘profit, power and protection’ (Vlassenroot and Raeymaekers, 2004: 21) were constituted which initiated new fiscal bargains and experimented with different forms of taxation that often revolved around the provision of protection. These taxes-for-protection arrangements again were largely framed in a language of stateness, with taxes being presented as obligatory contributions to the defence of local ethnic communities and the nation state — the two constitutive imagined political communities in the Congo. Furthermore, rather than introduce new forms of taxation, the actual operation of taxation resembled forms associated with the Congolese state. As taxation was now part of open armed struggles for control over territory, people and resources, the coercive aspect became more prominent, as it had been in earlier periods. As taxation became part of the logic of war, it also became more militarized (cf. Verweijen, 2013).

These dynamics could also be observed in Walikale and Kalehe. During the Second Congo War, these territories were part of the battleground between the Rwandan-backed *Rassemblement Congolais pour la Démocratie-Goma* (Congolese Rally for Democracy-Goma, RCD-G), which controlled the main towns and certain strategic economic areas including mining centres, and a constellation of Rwandan Hutu insurgents and local Mai-Mai groups that held sway in the hinterlands and eventually received support from the Congolese government. The most powerful of these Mai-Mai groups was led by Padiri Bulenda, and was dominated by Batembo from Kalima, Mubuku, Buloho and Waloa-Loanda. The group claimed to be an autochthonous resistance movement defending the Congolese native ‘Bantus’ from foreign invaders seeking to create a ‘Tutsi-Hima empire’ in central Africa. It was a narrative which resonated among the ‘autochthonous’ populations across the Kivus, not only because the racial categories which were

23. Interview, ex-Mai-Mai administrator and schoolteacher, Bukavu, 27 November 2005.

evoked by it had been part of the language of stateness for generations (Newbury, 1978), but also because the same population had been exposed to brutal treatment by the RCD-G (Hoffmann, 2015; Jackson, 2006). At its peak, the group controlled large swathes of territory in the rural Kivus. By invoking the principle of national sovereignty, it was able to mobilize large segments of the population to contribute monetary and in-kind taxes. Echoing practices of the Mobutu state, Mai-Mai authorities created *comités de soutien* (support committees). These committees were organized at the village level by customary chiefs and Mai-Mai elements to mobilize local residents to provide food, money, labour and recruits to the Mai-Mai (Hoffmann, 2015). Special taxation practices were developed for lucrative economic activities, in particular mining, which came under centralized control by the group's military headquarters.²⁴

Taxation was framed as a key contribution to the restoration of the 'authority of the state'.²⁵ It was also an important element in the creation of an elaborate administrative framework built on the model of the defunct Congolese state. Even in its routine exercise of public authority, the group enacted a language of stateness. Communications, regulations, licences, travel permits, arrest orders, memos, etc. were framed in legal-bureaucratic language and made to look as official as possible. Yet, the group also enacted customary registers of authority, for instance by their extensive use of ancient healing techniques and purification rituals known as *dawa*. In their local stronghold, the use of *dawa* techniques provided another layer of legitimacy as it bore witness to their claim that they embodied the authentic culture of the Batembo (for further details, see Hoffmann, 2015). The group also cultivated support among the Batembo by claiming to fight for the old dream of creating a Batembo territory.

While the group often resorted to violence and intimidation to obtain compliance with its fiscal bargain, it also attempted to develop the areas it ruled. It encouraged health services, schools and various other institutions to continue their activities under the group's protection. The heavy fiscal burden imposed on local populations was justified by the assertion that everybody had to contribute what they could. The war, it was argued, threatened the very survival of the Congolese nation and taxation was framed as an obligatory contribution to its defence, an *effort de guerre* (war effort). Despite the group's deep roots in local society, the pressure to provide food, money and portorage of munitions, as well as the forced recruitment of youth and children, strained the social contract between Padiri's Mai-Mai and the civilian population. There was a certain room for manoeuvre, however: the close

24. Interview with Major Muhindo Changoco, former adjunct of General Padiri, Bagira, 14 June 2013.

25. Memorandum: 'Mémorandum sur la participation de l'entité Mai-Mai à la gestion de la transition adressé à son Excellence le général major Joseph Kabila, Président de la République', 27 September 2004. Entité Mai-Mai/EST. Coordination des Affaires Intérieures. Bukavu.

personal relations between Mai-Mai soldiers and local residents occasionally enabled the latter to persuade the Mai-Mai authorities to improve the terms of the fiscal bargain by, for instance, lightening the tax burden imposed on them, disciplining misbehaving combatants, or taking steps to improve the security situation (Morvan, 2005).

Nevertheless, Padiri's group had difficulties imposing its authoritarian and centralized regime beyond its stronghold. Local branches of the group were unhappy with the predominance of the Batembo from Kalima, Mubuku and Buloho in the Mai-Mai movement. This led to repeated splintering of the group, and even to confrontations between factions (Morvan, 2005). A case in point is the Mai-Mai Kalehe.²⁶ This group was active between 1998 and 2004 in the highlands and midlands of the Mbinga-Sud *groupement* (grouping),²⁷ in the Bahavu areas of Kalehe territory, and counted several Bahavu among its leaders.²⁸ Like other security forces before it, including Mobutu's army and other rebel groups, the group set up roadblocks, made access to the local market subject to the payment of entry fees, and positioned soldiers at strategic sites to tax agricultural products and forest products and resources.²⁹ Furthermore, in order to tax households, the group registered the population and monitored its contributions.³⁰ The Mai-Mai Kalehe tried to legitimize its right to levy war taxes on the population in two ways. Firstly, like Padiri's Mai-Mai, it framed its combat as a defence of the nation against foreign invaders. This security discourse found a receptive ear, not only among the Bahavu, but also among certain Bahutu in the highlands and midlands, who were also frustrated with RCD-G rule. Secondly, it framed itself as a Bahavu defence force locally, which enabled it to obtain support from a wide spectrum of influential Bahavu notables, ranging from business operatives to customary and civil authorities and religious leaders. In this sense, the fiscal bargain proposed by the group evoked both local and national forms of citizenship.

Nevertheless, the group faced severe difficulties in constituting itself as a legitimate taxing authority, for several reasons. First, the group relied extensively on coercion of local authorities and populations to impose its rule and levy taxes, while providing few public goods in return. Second, there

26. The Mai-Mai Kalehe was formed by Major Muhindo Changoco, a former adjunct of Padiri in Bunyakiri who had broken away from Padiri's group to form his own, basing itself in the Southern Highlands of Kalehe around the town of Katasomwa. From 1997 to 1998, the group created strong ties with the Local Defence Forces of Lemera and Kasheke under the leadership of Cisayura, eventually merging forces to form the Mai-Mai Kalehe.

27. In Congolese legislation, a *groupement* is a sub-division of a chiefdom or a sector. The *groupement* is in turn sub-divided into *localités* (localities, which are sometimes referred to as *villages* [villages]).

28. Jean Paul Eneondo Sido and Cisayura Bienvenue were natives of the *localité* of Kasheke in Mbinga Sud; Major Muhindo Changoco had both Havu and Tembo origins.

29. Interview, Lieutenant Colonel Cisayura, Kavumu, June 2013.

30. Interview, Jacques Nyalakasi, executive secretary of the Mai-Mai Kalehe, Bagira, June 2013.

was a deep-seated antagonism and mistrust between the Mai-Mai Kalehe and their supporters, on the one hand, and the customary Bahavu authorities and their supporters on the other. This was largely because the local customary Bahavu authorities had a history of collaboration with the RCD-G; the customary *chef de localite* (village chief) of Lemera had to be coerced into compliance.³¹ Third, its link with Padiri's group and its self-definition as a Mai-Mai group meant that many Bahavu saw it as a Batembo project, which had no right to rule and impose taxes in a Bahavu area.³² The association of the group with the Batembo was reinforced by its engagement with the *dawa*. These practices were seen as 'something of the Tembo, something of the Rega, but not the Havu'.³³ Other important reasons for its lack of legitimacy were the favouritism³⁴ that the group displayed towards friends and family members and its corrupt practices of justice. Thus, while the Mai-Mai Kalehe's struggle against RCD-G rule was generally recognized as legitimate, it was not enough to keep people content with its fiscal bargain.³⁵

ARMED GROUPS AND TAXATION IN THE POST-SETTLEMENT ERA

The Second Congolese War ended with an inclusive peace agreement, signed in December 2002. A transition process followed, leading to democratic elections in 2006 and the electoral victory of Joseph Kabila. However, the slow return of state authorities to rebel-held areas in Kalehe and Walikale did not significantly alter taxation regimes and practices. Severely under-resourced local administrators, customary chiefs and militarized security services continued to rely on (militarized) strategies of resource extraction. By and large, these were considered as harassment by the local population, but in some cases they were seen as taxes which provided a modicum of security in return. This was the case with some of the roadblocks set up in mid-2010, to deter attacks by bandits and rebels who were targeting buses and trucks transporting goods. In the Kahuzi-Biega National Park, which was regularly frequented by bandits targeting vehicles, the roadblock erected by the army was welcomed by the population and was experienced as a public security service providing protection. Similarly, the customary authorities of Buloho chiefdom successfully approached the army to deploy troops to secure the road connecting the main town of the chiefdom, Maibano, to the main market in Bulambika. The road was the economic lifeline of Buloho and even though road users had to pay the troops, this was generally accepted because

31. Interview, village chief of Lemera, October 2012.

32. Interview, village chief of Kasheke, Kasheke, 8 November 2012.

33. Interview, sub-village chief of Nyamutwe, 12 November 2012.

34. Interview, village chief of Kasheke, 8 November 2012.

35. Interview, village chief of Kasheke, 8 November 2012; interview, Lieutenant Colonel Cisayura, Mai-Mai Kalehe 21 June 2013.

petty traders were protected against attacks from the mainly Rwandan Hutu rebel group, Forces Démocratiques pour la Libération du Rwanda (Democratic Forces for the Liberation of Rwanda, FDLR).³⁶ While local citizens expressed a certain amount of sympathy for the plight of local authorities, however, dissatisfaction and disappointment with the government and the overall fiscal burden remained widespread, as people did not see adequate compensation from the taxes paid to the state.

In spite of the formal end to hostilities and the gradual return of state services, armed groups continued to proliferate in more remote areas. These groups were often mobilized by local political-military elites who had failed to secure sought-after positions within the army and other state institutions. In a context of ongoing insecurity and scarcity, ex-combatants and marginalized youth constituted an ever-present reservoir, ready to be recruited (Eriksson Baaz and Verweijen, 2013: 12; Lamb et al., 2012: 24–7).³⁷ While the main protagonists, the RCD-G and Padiri's Mai-Mai, joined the army reintegration process, in Kalehe and Walikale several groups formerly associated with them remained active, including the Mai-Mai Kifuafua (Walowa-Loanda), the Mai-Mai Kirikicho (Ziralo) and the Coalition des patriotes résistants congolais (Alliance of Resistant Congolese Patriots, PARECO) (Ziralo, Masisi and Rutshuru). Other groups, such as the Raia Mutomboki, have since become part of local military landscapes. Continued insecurity, ethnicized tensions and a lack of faith in the government allowed these groups to emerge as alternative public authorities claiming to provide security for the community in return for the payment of contributions, presented as legitimate forms of taxation.

A good example of such a local fiscal bargain based on the notion of community security has developed between the Mai-Mai Kifuafua and local residents in the remote, mostly Batembo *groupement* of Walowa-Loanda situated in southern Walikale. Here, state authorities, including security services, have been absent for a long time. This has fostered a sense of abandonment by the state among local residents and has facilitated their recognition of the Mai-Mai Kifuafua's claims to be a legitimate security force, despite its history of coercive and extractive taxation, and the fact that it provided few tangible public goods and services in return, beyond community defence (Vlassenroot et al., 2016). The group's revenues are mainly derived from the taxation of commerce and palm oil production. For instance, it controls all the markets in the area and anyone entering or leaving a market must pay 500 FC (about US\$ 0.6). Similarly, a tax of 2,000–3,000 FC (US\$ 2.2–3.3) must be paid for each cow entering the

36. Fieldnotes, July 2010.

37. Paradoxically, policies adopted to address the proliferation of armed groups, such as army reintegration and military operations, have further fragmented public authority to the extent that, in 2015, an estimated 70 armed groups were operating in eastern Congo (Stearns and Vogel, 2015; Verweijen and Wakenge, 2015).

market, and 1,000–1,500 FC (US\$ 1.1–1.6) for each goat. Manioc mills and palm oil production are similarly taxed. The strategies that the group uses to generate popular support are set within existing practical and symbolic registers of authority and languages of stateness, to the extent that local residents view the group as a ‘state within the state’. The group frames itself as an *armée communautaire* (community army) of Walowa-Loanda and as guarantor of Walowa-Loanda’s security. In this context, taxation is justified as an obligation that community members owe to the community for its security.

In contrast to the Mai-Mai Kalehe, the taxation practices of the Mai-Mai Kifuafula are to some extent recognized as legitimate because they are firmly anchored in the local community and because they observe certain values and norms, which underpin the exercise of public authority and taxation. Rather than being enforced solely by coercion, public authority and taxation rights are subject to a high level of negotiation with customary authorities and other local notables, who continue to receive considerable levels of popular support. As one civil society leader put it: ‘The Mai-Mai Kifuafula collaborate closely with the customary chiefs because people listen to the customary chiefs; the Kifuafula cannot refuse their counsel’.³⁸ The collaboration with these customary chiefs has imbued the group’s exercise of authority with a modicum of legitimacy. Another factor in its favour is its embeddedness in local society, which reinforces the recognition of the group as an *armée communautaire*. As the chief of Walowa-Loanda explained: ‘the collaboration [with] the Mai-Mai Kifuafula is good because they are children from the village. They can protect us; they have houses right next to us. If I see them harassing I summon them’.³⁹ Their collaboration with local chiefs in the promotion of development, their participation in community work such as *salongo* and other social activities, and their assistance in vaccination campaigns illustrate both this embeddedness and the recognition they receive from being Kifuafula members.

Yet, this embeddedness does not prevent the taxes imposed by the Kifuafula commanders from being experienced as a considerable burden. This is illustrated by the frequent denunciations of the taxes by members of civil society in Walowa-Loanda, especially those imposed at the entrance to markets. Even if some space for negotiation exists, people are still obliged to pay. In return, they are subjected to less harassment and less random extortion, and gain a sense of heightened community security.

The case of the Kifuafula illustrates how the continuous presence of armed groups in Walikale and Kalehe contributes to fragmented public authority. Decades of scarcity, insecurity, conflict and grievances, and the accumulated fears these have produced, have allowed political-military leaders to mobilize armed self-defence groups anchored in local forms of ethnic

38. Interview with civil society leader, Chambucha, 12 October 2015.

39. Interview with chef de groupement, Busurungi, 16 October 2015.

citizenship. In some areas of Kalehe and Walikale, such as Walowa-Loanda, these armed groups have become dominant public authorities, which, in return for taxes, try to enforce law and order, promote development and protect the community.

CONCLUSION

In this contribution, we have illustrated how taxation is at the core of the production of public authority of armed groups operating in eastern Congo. The cases presented also show that while the wars in Kalehe and Walikale have produced new forms of taxation, which often revolve around taxes-for-protection arrangements, the taxation practices of contemporary Mai-Mai groups continue, to a considerable extent, to be framed within existing registers of authority and modes of rule, notably by re-activating ethno-territorial ontologies of local political space, community and citizenship to legitimize extractive taxation practices.

Taxation is one of the main activities of armed groups and one of the most essential links between armed groups and residents. Taxes establish mutual obligations between armed groups and residents. They are constitutive for the establishment of the boundaries of the political community and public authority. In this sense they are constitutive of both citizenship and jurisdiction. When armed groups impose taxes on people in Walikale and Kalehe they often justify them as obligatory contributions to the defence of the Congolese nation state and to a given local customary community. Every member of these imagined communities is enjoined to contribute to the community's defence. Armed groups frame themselves as legitimate public authorities in these political communities because they are the only ones with the capacity to defend them. Such discourses of community security resonate among local populations who have been exposed to insecurity and scarcity for decades. These imagined communities are evoked to impose taxes, often without providing tangible public services and goods in return. Although there is some room for negotiation, people see taxation as a heavy burden which they cannot escape, since it is often underpinned by a more or less open threat of force.

However, as we have argued, neither the coercive, brokered and extractive modalities of taxation that armed groups engage in, nor the territorially bound 'imagined communities' (the nation state and the chiefdom) that they evoke to legitimize these taxes suddenly appeared when war broke out. Rather, they have a long and shared history as part of the colonial language of stateness. This implies that the fragmentation of authority which is currently taking place in eastern Congo should not be seen as an expression of disorder. It is the product of the very constitution of political order itself, based as it is on territorially bound and exclusivist ethnic ontologies of local citizenship and resource extraction.

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