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### The experiential limits of the state

territory and taxation in Garoowe, Puntland

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**THE EXPERIENTIAL LIMITS OF THE  
STATE: TERRITORY AND TAXATION IN  
GAROOWE, PUNTLAND**

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## **ABSTRACT**

In this paper, I explore claims to 'statehood' in the Somali federal member state of Puntland. Drawing on five months of ethnographic fieldwork in Puntland's capital Garoowe, I highlight the ways in which the Puntland administration appeals to a national political subjectivity in order to increase its tax base. Territorial discourses and conflicts play a central role in creating this political subjectivity and claim to 'statehood'. I argue that practices and discourses related to Puntland's territorial control contribute to the material, discursive and symbolic constitution of the state. Furthermore, I analyze the particular case of the Garoowe parking tax and the high levels of suspicion and rejection that emerged in reaction to it. This case demonstrates how state and municipal taxation and categorization of urban spaces (co-)produce the practical and experiential limits of state authority in contemporary Somalia and beyond.

## INTRODUCTION

For decades the Somali territories have posed challenges to and provided grounds for new research into concepts of authority and statehood (Hagmann & Peclard 2010, Balthasar 2013, 2017). Hoehne argues that the Somali case and the absence of an effective central government offer an example of 'bottom-up' territorialization: 'Here, it is not the state that creates territory and spatial rights; rather, whoever can create spatial rights and defend them becomes the state' (2016:1380).

In this paper, I explore how relatively new state authorities seek to 'become the state' in circumstances of multiple competing authorities. Based on five months of ethnographic fieldwork in Garoowe, the capital of the Somali federal member state of Puntland, I analyze claims to statehood made by state and municipal authorities. By drawing on a diverse theoretical framework on authority and identity, I highlight the importance of territorial discourses and conflicts as well as the categorization and taxation of public urban space in everyday state-making activities.

Garoowe is located in Puntland's central region of Nugaal, and has been the administrative capital since the establishment of Puntland as an autonomous region of Somalia in 1998 (Interpeace/PDRC 2009). Since that time, Garoowe has seen a massive growth in population and in political importance. Although it is still only the third biggest city in Puntland, after Boosaaso and Gaalkacyo, Garoowe holds the seat of government and most of the international NGOs operating in Puntland. Being at the center of a new and still somewhat marginal state, Garoowe is an interesting locality for studying the expansion of state authority.

During my fieldwork, conducted from July to December 2014, I interviewed a number of fuel traders in Garoowe about taxation and relations between the business community and the Puntland state. During these interviews, I learned about a new municipal tax that primarily affected fuel traders; the parking tax. In the design of this tax, the space between the road and the shops in Garoowe was classified as a public parking space. As a result, any business owner utilizing this space for anything other than parking was taxed US\$ 10 per month. The parking tax and related regulations generated suspicion, negotiation and rejection among and by fuel traders and the tax will serve as an illustration of my main argument in this paper.

I argue that practices and discourses related to territorial control contribute to the material, discursive and symbolic constitution of the state. Further, the case of the parking tax shows how state and municipal practices of taxation and categorization of urban spaces contribute to the production of the practical and experiential limits of state authority (Chalfin 2001). This argument highlights that taxation is not just a source of material income for a government or municipality, but also a claim to (state) authority. However, rejection of a certain form of taxation should not lead us to conclude that a claim to authority has failed altogether. As we shall see in the case of the Garoowe parking tax, a number of different factors influence the perception of and response to such claims to authority. Suspicion and mistrust may

render a certain fiscal claim illegitimate, without undermining the identification of citizens with the political project of the state, and hence the authority to collect taxation (Campos 2016). In this way, 'statehood' is always in the making, and competition, contestation and conflict are enduring parts of 'public authority' (Lund 2016).

## TAXATION AS A CLAIM TO AUTHORITY

Bräutigam states that 'taxation may play the central role in building and sustaining the power of states, and shaping their ties to society' (2008:1). However, my research interests differ slightly from Bräutigam's framework. She suggests studying the link between taxation and state-society relations from two main angles: firstly the process of tax-bargaining, which leads to the rise of a social contract and strengthens the potential of representative democracy, and secondly the strengthening of state capacity through the evolution of bureaucratic structures. Although these are both important aspects of state-building, my main focus is on the precondition for tax-bargaining to take place in the first place – citizen's identification with the state and the particular political project that undergirds it.

For this purpose I draw on Campos' (2016) and Lund's (2011, 2016, Sikor & Lund 2009) work. In his study of tax collectors in Somaliland, Campos suggests that practices of tax collection contribute to shaping the perception of the state project and of the role of citizen in this project. Drawing on Graeber (2011), Campos (2016) distinguishes between taxes imagined as debt, and taxes imagined as owing. This distinction gives rise to two very different views of tax collectors, as 'authority of the sovereign state' and as 'agents of a common collective project' respectively (2016: 4-5). Campos' work on taxation highlights the point made by Raz (1990) that in order for (state) authority to be perceived as legitimate, the community in question must develop a political subjectivity that identifies with or supports said authority.

Lund (2011, 2016) adds important insights by describing the formation of authority – state formation – as processes of mutual recognition. Based on Honneth's (1995) work on recognition, Lund describes the collective and relational properties of political subjectivity: '[Political subjectivity] designates a mutual, reciprocal recognition of categories of persons and institutions of authority' (Lund 2011: 888). In other words, political subjectivity and institutions of authority are mutually constitutive, and do not exist prior to or independently of each other.

Lund's conceptualization of the state squares well with Hoehne's description of stateness in Somalia, quoted in the introduction. Lund states that: 'no single institution is the state as such; "state" is, rather, the quality of an institution being able to define and enforce collectively binding decisions on members of society' (Lund 2011: 887). By acknowledging that state authority in Puntland is just one among a number of competing, overlapping and sometimes collaborating 'figures of authority' (Roitman (2005), I find Lund's approach to the state helpful in illuminating processes of claiming authority under these conditions. Lund furthermore argues that 'a claim to authority through the categorization of property and citizenship is a way to acquire and exercise state quality. In a nutshell, it is a claim to "state"' (2016: 1202). In the context of the Somali territories, the question that arises is: how does the Puntland state make claims to statehood through categorizations, rhetoric, and taxation, and what do the responses to these claims tell us about state authority and its limits?

Given the circumstances of prolonged ‘statelessness’ of the Somali territories<sup>1</sup>, we are confronted with a unique opportunity to study the claim made by various state actors to authority previously unclaimed or claimed by others; the claim to statehood itself. It is important to note that ‘stateless’ is not synonymous with ‘ungoverned’ (Chalfin 2001, Roitman 2005, Raeymaekers 2009, Lund 2011, 2016). Other figures of authority have been and continue to be involved in the governance of the Somali territories in the absence of functioning state authorities. Kinship is a particularly important source of authority and identity in the Somali territories (see for instance Little 2003, Luling 2006, Bakonyi 2009). A comprehensive overview and discussion of Somali kinship is beyond the scope of this paper, but has been widely and hotly debated within Somali studies (Besteman 1996, 1998 and Lewis 1998, Mohamed 2007). I will, however, make specific references to kinship that I encountered during my fieldwork in Garoowe, and discuss the relation and tension between a political subjectivity centered around the Darood clan family versus an emerging nationalist political subjectivity focused on Puntland.

To explore the role of taxation in the creation and legitimization of the Puntland state, I first discuss the importance of territorial claims and disputes for the creation of a national Puntland identity/subjectivity. According to Hoehne, the territorial claims raised by the new federal member states within the former Republic of Somalia are derived from a ‘state logic’, which is ‘centered on the control of clearly demarcated territory and exclusive claims to resources and people within it’ (2016: 1385). Current territorial disputes between Puntland and its neighbors to the east and to the south are thus an important backdrop for understanding the creation of the Puntland state and the emergence of a Puntlander political identity.

Secondly, I will introduce the case of the Garoowe parking tax, which offers a window into local taxation and claims-making in the context of expanding state authority. In particular, the claim made by the Garoowe Municipality categorizes the space between the road and the shops as a public parking space subject to taxation if occupied for other purposes than parking. This tax represents a struggle over the authority to categorize (public) space. Who has the right to use this small strip of land – and for which purposes? The concept of the public is a ‘historically specific configuration of the common’, which is linked to the formation of the modern state in Europe (Kaviraj 1997: 89). The concept implies an understanding of universality of access and the unequivocal authority of the state to decide on and sanction improper uses of public space. As Kaviraj (1997) suggests, this differs from the meaning of ‘the common’ in many places. Hence, the question of the parking tax is, like the struggles over property and citizenship that Lund talks about, ‘as much about the scope and constitution of political authority as (...) about access to resources and membership of polities’ (2016: 1201).

Both examples of the border disputes and of the parking tax illustrate the peripheral position held by the Puntland state and the struggle to claim statehood in an area known for its ‘statelessness’. For this reason, I draw on a range of studies, namely the work of Raeymaekers (2009), Roitman (2005) and Chalfin (2001), which describe the haggling, bribing and negotiation of cross-border and borderland trade and extraction. This literature provides rich empirical details and theoretical insights for

the study of state and authority in circumstances where the state has had a marginal and contested presence.

Limits, borders and boundaries are important and recurring phenomena in this paper. They exist physically, as the borders between states, causing conflicts and constituting identities. I draw here on the classic works by Anderson (1983) and Barth (1969) pertaining to the importance of ethnic/social boundaries for constituting the imagined community of smaller identity groups as well as the nation-state. Moreover, limits exist in a more symbolic form, as a place of negotiation or rejection, where the state reaches the limits of its authority or legitimacy (Chalfin 2001, Roitman 2005, Raeymaekers 2009). Inspired by Chalfin (2001), I call this the experiential limits of the state. This is where citizens experience the limits of acceptable state claims or behavior.

## **PUNTLAND: TERRITORIALITY, IDENTITY AND TAXATION**

Puntland state of Somalia is located at the tip of the Horn of Africa, in the northeastern corner of Somalia. It borders the Indian Ocean to the east and the Red Sea (Gulf of Aden) to the north. To the northwest is a disputed border area with Somaliland and to the southeast it borders Ethiopia's Somali Regional State (formerly and still today known as the Ogaden). To the south there is another border dispute, always imminent in the divided border city of Gaalkacyo. Recently this dispute escalated dramatically, as what was perceived as traditional Puntland territory in North Mudug was claimed by the emerging Galmudug state of Somalia.<sup>2</sup>

These territorial disputes, both the one in the Sool and Sanaag regions opposing Puntland and Somaliland, and the one with Galmudug are central to the Puntland state in two ways. First, they are constitutive of the geographical and experiential limits of the state and the nation; what Puntland is, and which lands and populations belong within it (Hoehne 2015, Anderson 1983, Barth 1969). Second, these border disputes and conflicts are central to the practical inner workings of the Puntland administration, as military personnel for marking and protecting the borders take up a significant share of the limited state budget (Salah 2014).<sup>3</sup> For that reason, this part of the paper reiterates the history of the Puntland state in terms of territorial discourses and disputes. Subsequently, I will discuss the importance of taxation and present the overall taxation framework of Puntland state.

As mentioned, kinship is and has been an important source of authority and identification throughout Somali history. For the purpose of this paper, I rely on an understanding of clan as given by Bakonyi:

'While clanist claims heavily influence current political developments in all parts of Somalia and Somaliland, the clan itself should neither be naturalised as a fixed form of social order nor should it be viewed as a pure ideological or symbolic construction to mask real material or political interests. It should rather be conceptualised as social figuration, a network of interdependent actions and relations between people, emerging from and being structured by (everyday) practical social activities of a broad range of social actors. The clan only exists through the way people make use of it as a source of organising and ordering their social lives' (2009: 436).

So, while kinship cannot be said to explain either the conflicts or the various alliances and enmities of the Somali territories (Luling 2006), it does play a vital role in the territorial logic and the political subjectivities of Puntland citizens to be discussed in the following.

Since the late 1980s, territoriality and belonging in the Somali territories have undergone important changes. In the wake of the civil war and the toppling of the regime led by Mohamed Siyaad Barre in 1991, the notion of clan homeland has increased in importance, resulting in a number of 'mini-states' emerging within the former state of Somalia (Hoehne 2016). In the case of Puntland, the Darood-

Majeerteen constitute the vast majority of the population (See also WSP 2001, Interpeace/PDRC 2009, Lewis 2002, Barnes 2006, Balthasar 2013, 2017).<sup>4</sup> As discussed by Balthasar (2017), this may have eased the way for a Puntlander political identity, as a sense of community was already present, and all that was needed was to connect the identification of this Darood-Majeerteen community to the political project of the Puntland state.

Prior to the gradual erosion of the former military regime in Mogadishu in the late 1980s, Puntland (known until 1998 as the Northeastern Regions) was considered a marginal area with a primarily nomadic population. Most of Somalia's industry, infrastructure and educational opportunities were centered around the capital Mogadishu (Mohamud 2009, WSP 2001). To this day, only one paved road runs through Puntland, from Boosaaso in the north to Garoowe, where it branches west to Hargeysa and south to Mogadishu. This road was completed just before the collapse of the Siyad Barre government (Nori 2010).

Just like Somaliland (Ciabbari 2017:7), Puntland can also be said to have been 'built by the road' to a large extent. This refers to the fact that the road was not built by the Puntland state, as it was built before the state came into existence. Rather, the existence and viability of Puntland state is made possible by the road, as a majority of foodstuffs, fuel and other commodities that are essential for livelihoods are imported and transported by road. This is also true for Garoowe town. Very few items are produced locally, which means that most commodities, including vegetables and eggs, are brought to town by truck. Main exceptions are meat and unbottled drinking water, which are produced locally. In recent years, more local roads have been paved, primarily improving traffic within major commercial towns, also in Garoowe. The main road in Puntland between Boosaaso and Gaalkacyo continues to be the vital artery, connecting the territory, and moving goods to and from the port of Boosaaso, accounting for approximately 80% of tax revenues in Puntland (Puntland Ministry of Planning and International Cooperation 2013: 24).<sup>5</sup>

A significant event for the creation of Puntland was the Somali national reconciliation conference, which was first planned to take place in Boosaaso, but was eventually relocated to Cairo, Egypt. The conference took place in late 1997, and effectively recognized Ali Mahdi and Hussein Aydiid, both leaders of then Hawiye clan factions, as sole representatives of the Somali people. Ali Mahdi was appointed president and Hussein Aydiid as prime minister of a new government, which never materialized. These appointments led representatives of the Northeastern Regions (today known as Puntland), Abdullahi Yusuf and Aden Gabyow, to walk out of the conference (Interpeace/PDRC 2009).

At that time, the Somali Salvation Democratic Front (SSDF) exclusively represented the Northeastern Regions politically and militarily. The SSDF was originally founded in 1978 as the first major armed opposition to Siyaad Barre's regime. The early SSDF leadership included representatives from Isaaq, Hawiye and Darood clans, but internal power struggles and the emergence of other clan-based opposition movements soon led to an exclusive Darood leadership within the SSDF

(Ibid.).

After the imprisonment of one of the primary leaders of the SSDF, Abdullahi Yusuf, in Ethiopia in 1985, the organization kept a low profile, until it re-emerged in early 1991, following the ousting of Siyaad Barre from Mogadishu by the Hawiye-based United Somali Congress (USC). Abdullahi Yusuf was released from prison in 1991, and following years of internal power struggles in the SSDF, went on to become the first president of Puntland in 1998 (Ibid.).

At a community conference held in Garoowe in May 1998, an interim charter was formulated with basic provisions for the creation of the legislative, judicial and executive arms of a Puntland state government. Delegates for the conference were selected based on the demography of the Harti clan group. This included not only the Darood of Puntland, but also the Dhulbahante and Warsangeli of the border regions Sool and Sanaag as well as the Marehan of Galgaduud region. A transitional administration, comprising of a president and vice president, a nine-member cabinet, and a sixty-six-member House of Representatives, was sworn in on 1 August 1998, officially declaring Puntland an autonomous regional administration within Somalia (WSP 2001, Doornbos 2002, PDRC 2006, Interpeace/PDRC 2009).

Since 1991, Puntland has seen a massive growth in population. Due to the relative peace and stability of the region, many people hailing from the Darood-Majeerteen clan families have returned from Mogadishu and other urban areas in south Somalia to their 'original' clan territories in Puntland. Population growth is also attributed to the influx of internally displaced persons (IDPs) from the southern clans, and in later years of refugees from Yemen, many of whom may also be labeled return migrants, as they are primarily of Somali descent. According to the Puntland state statistics department, the Puntland population was 4.3 million in 2017 (Puntland Statistics Department 2017). In 2003, the population was estimated at 2.4 million (Puntland Ministry of Planning and International Cooperation 2003).

Garoowe was from the beginning announced as the administrative capital of Puntland because of its central geographical position, right where the main road branches out to the west. Yet, the town was much smaller and saw less growth than Gaalkacyo and Boosaaso, both considered more important in economic and political terms. Garoowe town grew from a small town of approximately 14,000 inhabitants in 1991 to an estimated population of 70-120,000 in 2011 (Puntland State of Somalia 2011), whereas Boosaaso has increased its population from 30,000 in the late 1980s to around 300,000 in 2007, and 600,000-800,000 in 2015.<sup>6</sup>

After years of turmoil, stints of civil war in the south, and shifting political alliances and transitional governments, the London conference in 2012, and the signing of the new federal constitution marked the end of the transitional era for Somalia, and accorded federal member states a new status (Puntland Ministry of Planning and International Cooperation 2013).

Hoehne (2016) describes two effects of the 'ruptures' of state collapse and civil war in Somalia. The first is a process of *deterritorialization* by which forced migration

and diaspora formation brought about what Gundel (2002) called a 'globalized nation' of Somalis with no functioning state to administer the original territory. The second, and to a certain extent parallel and yet contradictory, effect is a process of *reterritorialization*. This process is characterized by the 'repatriation' of clansmen from Mogadishu to their respective clan territories, as well as the mushrooming of 'mini-states' in the 2000s. This, according to Hoehne, has resulted in the 'shift from a borderless, non-territorially defined Somali space to a bordered, intensively territorialized Somali space' (2016: 1381).

Puntland was the second of these 'mini-states' to be officially formed, after Somaliland, although they only officially gained status as a federal state with the 2012 federal constitution (Federal Republic of Somalia 2012). Before that, Puntland existed as an autonomous region of Somalia. From its formation in 1998, Puntland was administratively built up as a de-facto state with president, ministries and its own flag (Hoehne 2015). While the neighboring Republic of Somaliland sought recognition as an independent state, Puntland deliberately kept the option of future reintegration into a future Somali state open.

According to the constitution of Puntland state of Somalia (2012), the state consists of the House of Representatives, the Cabinet of Ministers and the judiciary. The House of Representatives has 66 members who are elected for a five-year term, and who are responsible for appointing the president and vice-president. According to the constitution, members of the House of Representatives are to be elected in direct elections in a multi-party system. This has not yet been implemented, and the current members have been elected through a process of clan appointment (PDF 2014).

According to the 1993 Mudug Peace Agreement, Puntland's borders to the south are constituted along clan lines, rather than along the pre-1991 regional (administrative boundary) lines that provide the framework for member states in the rest of Somalia (Interpeace/PDRC 2009). The division of Mudug region between Puntland and remaining Somalia, now the upcoming Galmudug state, has been central to peace and (in)stability locally in the region, but also to relations between the Puntland government in Garoowe and the Federal Somali Government (FSG) in Mogadishu. This relationship has been tense throughout the years, and the Garoowe administration has cut ties with Mogadishu several times. In August 2013, the previous president of Puntland, Abdirahman Mohamed Mohamud 'Faroole' suspended all relations with the federal government, as he claimed that power and foreign aid were not being shared by the FSG as decreed by the federal constitution.<sup>7</sup> In early 2014, hopes were high that the election of Abdiweli Mohamed Ali 'Gaas' as president of Puntland would significantly improve the relationship between Garoowe and Mogadishu. But this did not materialize as president Abdiweli 'Gaas' severed ties once again in July 2014. This time, the main bone of contention was the endorsement of Galmudug state and its claim to Mudug region by the FSG and the international community.<sup>8</sup>

This conflict was acute during my stay in Garoowe in 2014, and the topic was widely debated by my interlocutors, neighbors and family members in Garoowe.<sup>9</sup> Many

found Galmudug state's claim to North Mudug ridiculous and the endorsement by the international community baffling. Overall, my interlocutors perceived it as a matter of clan interest for President Hassan Sheikh Mohamud (hailing from the Hawiye clan), to get another federal state under Hawiye leadership and to weaken Puntland by engaging in conflict.<sup>10</sup> Galguduud region<sup>11</sup> could not claim to be a federal state on its own and thus had to claim all of Mudug region. In other words, the endorsement by the FSG was no surprise to the people I discussed the matter with. The main question in their view was, what would the then UN Special Representative to the Secretary-General (SRSG) for Somalia, Nicholas Kay, and other international actors stand to gain from such an endorsement? One business man in Garoowe, who was previously part of the European diaspora, speculated that:

'This Nicholas Kay, he knows us, he knows Puntland and our borders and our people. He has been here, right there in Gaalkacyo. He has seen it. How could he possibly think they would ever be part of that Galmudug state? (Laughing) No way! He knows this, so I don't know what he is trying to do. Maybe he likes Somalia to stay in conflict' (Author's notes, October 2014).

This quote illustrates the very tense relationship between the government in Garoowe and the FSG in Mogadishu. The division of power, areas of jurisdiction, physical borders and population estimates are all hotly contested, leading to harsh debates and mutual accusations of clannism and nepotism. The two governments have severed ties and lack cooperation, and fighting between Puntland and Galmudug forces (supported by the FSG) erupted in the border town of Gaalkacyo in November 2015 and October 2016.<sup>12</sup> These territorial disputes are central for Puntland state in terms of geographical and experiential limits of the state and the nation. In the following, I will present the Puntland state budget and discuss the importance of taxation for claims to statehood.

The Puntland state budget was often discussed by the business people that I talked to during my fieldwork. When asked about taxation, often replies would relate to the state budget. On the one hand, interlocutors pointed out the services that were not being provided; garbage was not collected, roads not repaired, and many other basic services such as health and education were primarily in the hands of private investors.<sup>13</sup> On the other hand, the connection between taxation and political identity of being a Puntland citizen also became evident in my conversations with traders in Garoowe. A young fuel trader hailing from the disputed territories between Puntland and Somaliland told me that since Abdiweli Mohamed Ali 'Gaas' had become president, taxes had been increasing. When I asked him, how he felt about the increase, he replied with a smirk:

'Well, as long as they spend it on security and the army, it is ok [...] We want them to spend money on the army to get our missing territory back [referring to his home region, Sool]'.<sup>14</sup>

According to Salah (2014), the Puntland State budget increased year by year, from

US\$ 11.7 million in 2008 to US\$ 30.7 million in 2014. However, only a small portion of this budget is available for basic service provision, as a disproportionate amount has been earmarked for security. For example, in the fiscal year of 2014, it is estimated that between 35% and 60% of the annual budget was allocated for security (Salah 2014, Albrecht unpublished). In contrast, the amount allocated for education and health was 3.46% and 2.2%, respectively (Salah 2014).

One day in November 2014, I was interviewing a young man in his small gas station at the main road close to Garoowe town center. He had just finished explaining to me the different types of taxes that he paid to the government and the municipality, when I asked him, how people felt about the general level of taxation. He told me:

‘We don’t have a problem with them collecting the money, or with the price. But we have a problem, and we always talk about “what it is that we get in return?”. The municipality is always collecting, but there is always rubbish lying around here.’ (He points out the door, towards the main street). I asked him, what the money was spent on, and he replied: ‘I think that question is for the government. I really don’t know’. He sends me a knowing smile: ‘But if you ask them, they will say that they spend it on security’.<sup>15</sup>

This quotation shows not only the focus on security and the lack of trust in the Puntland government to manage the budget, but also the lack of distinction between state and local levels of government and taxation.

As we shall see in the case of the parking tax, this was very common among my interlocutors, and led local issues, such as the parking tax, to be directly associated with the state government and the Puntland president himself. There are two levels of political identity at play here, but because of this lack of distinction, the two often intermingled and a Garoowe urban identity in many cases was related directly to the Puntlander identity.

However, the federal state, based in Mogadishu, was not discussed in relation to taxation. When I asked questions about ‘the state’ or ‘government’, without specific reference to a particular level of government, all responses referred to the Puntland state and the government in Garoowe. In economic terms this is quite understandable, as there are hardly any direct economic ties between the FSG and the Puntland government.<sup>16</sup> All taxes collected in Puntland are spent in Puntland, and there are no fiscal transfers, as the FSG has a very limited tax base.

This is important to consider, when discussing statehood in Puntland state, as in many ways, it functions as an independent state very much like the self-declared Republic of Somaliland (Bradbury 2008). The Puntland government enters into agreements with international NGOs as well as with investors from Dubai and elsewhere, without consultation or involvement from the FSG.<sup>17</sup> This financial independence from the FSG and the resulting reliance on local taxation, along with the territorial disputes mentioned earlier, have contributed to the creation of a Puntlander political identity.

Balthasar (2017) argues that the relative clan-homogeneity of Puntland has meant less of a challenge in creating a political subjectivity around the Puntland political project. Any comparative study of the political subjectivity in other regions or federal member states falls beyond the scope of this paper. Yet, during my fieldwork in Puntland I gained the impression that a national Puntland political identity is becoming increasingly important. Particularly in major towns like Boosaaso and Garoowe, where clan diversity – although still primarily within Darood, but also with the presence of other Harti clans (Dhulbahante, Warsangeli and Marehan), Isaaq from Somaliland and Rahanweyn from Baydhabo) – is becoming more prevalent due to rapid urbanization and internal migration.

Citizenship is to a large extent still based on kinship, rather than residence, so I am not arguing that kinship has lost its significance. It is still highly relevant to life in Puntland. I am, however, suggesting that the Puntland state has successfully built a multi-layered political subjectivity, where national identity increasingly plays a role alongside kinship-based identity. In the following section, I will introduce the Puntland fuel trade and the attempts by the Garoowe municipality to expand their authority and regulation of the same.

## **GAROOWE FUEL TRADE: TAXATION AND REGULATION**

At the time of my fieldwork in 2014, taxation for businesses in Garoowe consisted of a monthly sales tax payable to the Puntland Ministry of Finance (*Wasaaradda Maaliyadda*) and a biannual tax payable to Garoowe Municipality (*Dawladda Hoose*). Around January 2014, the Ministry of Finance introduced the sales tax as a 3% tax on profits. It replaced the former lump sum sales tax, which had been in place since 1998.<sup>18</sup>

From the viewpoint of the Puntland state, there is a need to increase inland revenue in order to pay wages to state employees, improve services and decrease state dependence on aid and private investments. This need has been expressed in the Puntland Five-Year Development Plan (Puntland Ministry of Planning and International Cooperation 2013), the 2014 Taxation Framework (Puntland Ministry of Finance 2014), as well as in interviews with senior administrators at the Ministry of Finance and Garoowe Municipality.

Locally, in Garoowe district, annual fiscal revenue increased from 5.8 billion Somali Shillings in 2012 to 6.8 billion Somali Shillings in 2013 (corresponding to US\$ 3.6 million and US\$ 5.2 million, respectively<sup>19</sup>). In 2012, 80% of Garoowe Municipality expenditure was spent on staff salaries and development, while 4.5% and 13.5% was spent on health and water supply respectively (Puntland Ministries of Interior and Finance 2013).

There are two main ways to increase inland revenue<sup>20</sup>: First, by implementing new types of taxation, and second, by increasing compliance with existing taxes. The strategies of the Puntland administration to increase compliance with taxation laws are twofold; first, the disciplinary approach of issuing fines and incarcerating non-compliant shop owners.<sup>21</sup> Second, awareness campaigns consisting of TV and radio-spots, information meetings with the business community, billboards on the main road as well as posters and stickers in shops and offices. This campaign aims at explaining the benefits of taxation, and of appealing to a national feeling and responsibility of shop owners with slogans such as 'the real national is the one who pays tax'.<sup>22</sup>

The Puntland state recognizes the importance of taxation for the creation of a political identity as Puntlander citizens and vice versa. Officially, increasing inland revenue through more efficient practices and increased compliance is expressed by the Puntland state as an important step in building the state apparatus, improving service provision and relying less on external funding and customs tax (Puntland Ministry of Planning and International Cooperation 2013, Puntland Ministry of Finance 2014). However, equally interesting is the way the awareness campaign appeals to national awareness and a sense of responsibility among the citizenry. An abundance of stickers on the wall of the Ministry of Finance states different slogans and information, such as 'The state is a tree that grows through the taxes of the citizens' and 'Citizen, do you know that the taxes that you pay are used to build paved roads in the cities of Puntland?'

Campos (2016) documented a similar link between taxation and Somaliland's state-building project. He explains how 'imagined as debt [and hence collected by force and the recognition of power], taxes construe collectors as the authority of the sovereign state; imagined as owing [and collected voluntarily through the recognition of legitimacy], taxes construe collectors as agents of a common collective project' (Campos 2016: 5).

The above-mentioned slogans of the Ministry of Finance clearly show the vision of imagining taxation as a collective owing, based on a collective political project. Yet, as the case of the parking tax demonstrates, in everyday practices taxes were often collected by force or the threat of it.

In the following, I introduce the Garoowe fuel trade, which was primarily affected by the parking tax. As mentioned above, the main road is essential to economic and social life in Garoowe. Most goods available in Garoowe markets arrive by truck, either from Ethiopia and Somaliland to the west – mainly vegetables from Ethiopia, but also food, bottled water, cooking gas and other items from Somaliland – or from the port in Boosaaso.<sup>23</sup> One of the most important items brought from Boosaaso is fuel. At the time of my fieldwork the main supplier of electricity in Garoowe, the National Electricity Company (NEC), relied mainly on diesel for production, as did most of the private generators used to supplement the NEC provision of electricity in private homes, factories, hotels and restaurants.<sup>24</sup> Also, the ever growing number of private vehicles needed fuel, leading to an impressive number of gas stations mushrooming throughout Garoowe town.

Most of the small gas stations in town looked like any other shop in Garoowe; a small room, often in a building with two or more similar rooms next to one another, facing the main road. All fuel traders had one or two fuel pumps, imported from Dubai or China, occupying the space between the shop and the road. In several places in town, two or more gas stations were located side by side in the same or adjacent buildings. Only a few larger stations, most of them located on the fringes or outside of town on bigger plots, were individual buildings, specifically designed and built for the purpose of fuel trade. At the time in question, there were forty-five gas stations operating within the city limits, according to municipality records.<sup>25</sup>

This extensive fuel trade in Puntland relies completely on Boosaaso port and the main road connecting Garoowe to the port. Fuel arrives in Boosaaso in barrels on smaller boats or on larger tanker ships. Some of these boats and ships are owned by large fuel companies, like Kallis or Puntland Petroleum, but most of them are chartered from Dubai on a trip by trip basis.<sup>26</sup> Truck drivers pick up the fuel at the port, some carrying barrels, others in tanker trucks. Most of the drivers are individual entrepreneurs, owning one or two trucks, while others work for the big fuel companies who own truck fleets.<sup>27</sup>

A number of fees are levied between Boosaaso port and the end market in Garoowe. Before entering the port, according to one truck driver, drivers must show their ID: 'Because you must be a Puntlander to enter the port. If you come from Somaliland or Baydhabo, you must prove that you live in Puntland permanently'.<sup>28</sup> Here we

see how Puntlander identity is becoming operational in economic transactions, and how it relates to the kinship identity of Darood. Furthermore, the question of identity is also related to security concerns, as the truck driver continues: '[This identity check] was imposed after Al-Shabaab, maybe one and a half years ago [...] There have been some incidents – explosions – in Boosaaso'.<sup>29</sup>

After loading their trucks drivers undergo another check, this time for customs, and pay what they call the 'port tax'. As they leave Boosaaso town, they pay a 'transportation tax' or exit fee, and the receipt shows their final destination. There were some disagreements among my informants about the number of checkpoints collecting payments between Boosaaso and Garoowe, somewhere between three and seven. These are official checkpoints, manned by police officers from the local municipality. However, the fees they charge from the trucks are, as one Garoowe administrator put it, 'socially accepted, but they are not legal'.<sup>30</sup> The checkpoints are only supposed to collect offloading tax from trucks having their town as their final destination. The drivers that I talked to about these checkpoints did not question the legality of the payments, but stated that the fees were for 'district development'<sup>31</sup>.

After a ten-hour drive on the narrow mountainous road the fuel arrives in Garoowe, where an offloading tax is paid at the checkpoint before entering the town. As most of the truck drivers are not associated with any company, they go directly to the gas stations to sell the fuel. Many have regular customers and have made arrangements beforehand, but they also go around to different stations, offering fuel. Most gas stations have a combination of larger tanks and barrels inside their small storage rooms, from where the fuel is transferred into a subterranean tank, supplying the fuel pumps along the roadside.

As becomes evident in this account, the road and its travelers and transporters are already subjected to a number of regulations and taxations in Puntland. In the following, I will introduce the parking tax, representing an attempt by the Garoowe Municipality to expand its regulation and taxation of the road and the fuel traders within the town. As such, it is an interesting case of evolving state-society relations. It shows how local urban dynamics (such as taxation and other types of regulation of commercial space) shape the experiential limits of the state. In other words, how citizens experience the limits of acceptable claims to statehood.

## THE PARKING TAX AND SAFETY ZONE: SUSPICION AND REJECTION

During my fieldwork in 2014, I came across a new tax at municipal level, of which I found no mention in any of the national taxation frameworks; the parking tax. This new tax had been implemented at municipal level and categorized the space between each individual shop and the road as a public parking space.<sup>32</sup> As a result Garowe's business owners who occupied this space were charged a fixed rate parking tax of US\$ 10 per month. This applied particularly to fuel traders, as they all had fuel pumps installed in front of their gas stations. Most other businesses simply removed any small stalls or structures in front of their shops to avoid paying the tax.<sup>33</sup>

Tensions between fuel traders and the municipality were high in Garoowe at the time in question. Aside from the parking tax, there had also been talk of plans to move the fuel traders out of town, and establishing a safety zone of at least 300 meters between each gas station to reduce the risk of fires. This safety zone, and the exact distance required, had not been officially stipulated by the municipality. Suspicion arose among several of my informants that this was an effort to simply remove all the small fuel traders from town. This was also expressed by a senior municipal administrator: 'We haven't decided yet what the distance is going to be. You don't know if you measure 300 meters, if there is a restaurant or something else. So we just want to move them all, and then we decide on a distance'.<sup>34</sup> I will return to the importance of this suspicion at a later point.

The parking tax and the safety zone are intimately linked. First, they both primarily affected Garoowe's small-scale fuel traders, and secondly, they both involve a re-categorization of urban space. In the case of the parking tax, the main question concerns the ownership of land; whether a certain space should be characterized as private property, or as public space, the property of the state. In the case of the safety zone, it appears to be more a question of who belongs in the urban space.

First, I will elaborate on the definition of the space between each individual shop and the roadside as a public parking space. This was initiated by Garoowe Municipality in late 2013 or early 2014, during the last months of Abdirahman 'Faroole's' presidency. Although the parking tax was a local issue, initiated by the municipality and implemented in Garoowe only, most of the fuel traders interviewed about the tax linked the issue to the Puntland government.<sup>35</sup>

A monthly lump sum tax of US\$ 10 was demanded from any shop owner utilizing the space in front of the shop for other purposes than parking. No measurements were taken by the municipality and no signs or markings were put in place. When asked why the parking tax had been implemented, a senior administrator explained:

'Before we used to only collect *shatigi gudaha* ['inside property' – meaning property tax]. But when they started building in the parking space, then the parking tax has been imposed, because they have made the street

[*waddo*, referring to the street or 'way' in the most general terms] very narrow'.<sup>36</sup>

He also stressed that this space is not just a parking space, but a general public space (*hantida dadweynaha*), where people should be able to sit or walk. The time of the introduction of the parking tax coincided with a period in which fuel traders reported that the last of them had installed permanent pumps in front of their premises. Previously, fuel was dispensed directly from the barrel through a tube. This method was no longer used anywhere in Garoowe, but I learned that a number of pumps had been purchased and installed within the last year or so. This illustrates how new practices of the fuel trade prompted new regulatory responses by the municipality.

Even for the tax collectors in charge of collecting the tax, it was unclear which premises were supposed to be taxed and which were not. One manager of a large gas station situated outside the town center told me:

'They came to me and asked me for the parking tax. But I looked over the papers, and I read that it only applies if you build something on your parking space. So I showed them how big our land is, and that we didn't build anything in the parking space. Plenty of space for people to park here. It also said that it must be in town, but we are not in town here. So I told him [the tax collector]; "you should go back and think about it". And they never came back'<sup>37</sup>

Yet, another gas station of a similar size and location had not been exempted from payment. The manager told me:

'When they first asked me for it, I have asked them what it means, and they say "it's a new tax". They are from the local government, and if you reject, they interrupt your business. Most people just pay to not be interrupted.' I asked him, in what way they would interrupt his business. 'They take your door off! (laughing) and they take it to the municipality. Then when you pay, they bring it back and put it back'. When I asked if he had ever experienced such an interruption, he replied: 'No, I have not tried (laughing). But that's what people say. Usually they do that on the second or third visit. I don't wait that long' (laughing).<sup>38</sup>

Similar inconsistencies occurred between smaller gas stations, both within and outside city limits. One fuel trader based in the city center told me that he had never been asked to pay the parking tax. The same was the case of two smaller traders along the main road on the fringes of town. Yet, at stations right next door the tax had been collected.

Despite insistence by the municipal administrator that the parking tax was applicable to all premises in Garoowe, with any type of structure outside the building, the actual implementation of the tax was sporadic and inconsistent. It was

not only inconsistent with regards to which localities were to be taxed, but also regarding its timing. Some had heard about the tax during the previous president, Abdirahman 'Faroole's time, before it was implemented, and dated initial collections to the very beginning of 2014. Others suggested that tax collection started only in June 2014. During my fieldwork in late 2014, some fuel traders reported that the parking tax had been withdrawn altogether after pressure from the community.<sup>39</sup> This was not confirmed by administrators, and other traders reported that they were still paying.

The official categorization of the space between the road and the shops as a public parking space did not go unchallenged. In early November 2014, I was sitting inside one of the bigger gas stations on the main road in Garoowe. The young fuel trader was sitting on top of a big box with a grid on the side and a huge padlock, which he used for his side business as a money exchanger. He was complaining about the parking tax, which, he said, was first introduced in June 2014. He told me:

'First of all, this is private property, not government owned! There is no sign that this is parking for anything. The first time they imposed it, we rejected. We already pay two types of tax, how can we pay a third one? The first month I rejected. They came and closed the doors of my business and took me to the municipality office. I called my uncle. He arrived and talked to them. They explained to him it was a new tax, and everyone has to pay. So he told me to pay, otherwise it will be a long discussion. The second time I refused again. That was because they went to another station. The owner took his gun [he showed me, how it was pointed at the collectors], and he said I will never pay. Then they left him alone, and they came here and told me to pay. I told them that I will not pay, unless he pays first. And if it is about owning a gun, you can come see mine. And I showed them [he made another gesture, pointing at something lying on the table]. Then they left, but they came back with soldiers! And they accused me of taking a gun to them. But I only showed them! Then they told me: "you know you don't have to pay, unless you see the receipt from that guy [with the gun]". And at that same time they showed me that receipt. He was taken to the office too'.<sup>40</sup>

Detention, and the threat of it, has been a fairly effective way of 'convincing' rejecters to pay their taxes. Despite the occasional threat of violence as in the above example, most cases I heard about had the same peaceful conclusion. One of the responsible municipal administrators explained:

'Rejecters are taken to the police station. And because you have detained the sales person, they are losing their profit. So usually they pay, rather than spend the night [in the police station]'.<sup>41</sup>

As far as the categorization of the space between the road and the shops was concerned, Garoowe Municipality had some success to their claims. The space between the shop and the road side was in effect categorized as a public and 'taxable' space. Not necessarily because the traders in question agreed with the

categorization itself, but because the municipality had the means to implement it by threat or by force, and because their right to collect taxes was generally acknowledged. In the words of Campos (2016), they implemented the tax as a payment of debt, collected by force if necessary.

However, the municipality's second proposal, the establishment of a safety zone between fuel stations, did not meet the same level of acceptance. The proposed safety zone and removal of the gas stations from town became a question of *political* rather than *legal* control over property (cf. Lund 2016). This meant that the categorization no longer concerned who owned the urban space, but rather who belonged to it. The municipality was trying to establish an area within which fuel traders and gas stations were no longer allowed. Unsurprisingly, this would turn out to be an even more difficult regulation to implement than the parking tax.

To highlight fuel traders' suspicion that state actors were dishonest about their intentions behind the so-called safety zone, one fuel trader told me that since all gas stations had installed pumps, a number of safety measures had already been taken. As a result, he felt that there was no longer a serious fire hazard and he did not believe that the proposed 'safety zone' was related to safety at all. He felt that it was a result of a conspiracy between the large fuel companies, based outside the town, and the government:

'We have already minimized the risk of fire. The old way [when there were no fuel pumps, just barrels and tubes] was much more dangerous. Now we put the fuel in the tank, and all barrels are kept inside. The risk is much smaller! We know that the big companies are behind this. They are trying to push us out of business. We know this, and we talked to the government about it'.<sup>42</sup>

This accusation is difficult to substantiate. I found no evidence to either support or reject this claim. The most important point in this case is the fact that such a suspicion existed. It significantly affected fuel traders' response not only to the proposed safety zone, but also to the parking tax. As the suggestion of moving the fuel traders out of town had not come into effect, and the traders that I interviewed were all allowed to keep their businesses in town, the safety zone did not affect their trade directly.<sup>43</sup> However, it became clear that it affected their attitudes towards the parking tax. The two claims were often mentioned together, even when accusations of conspiracy by the government were not made.

The underlying suspicion and the connection between the two regulatory initiatives were largely responsible for the fact that fuel traders eventually deemed the parking tax illegitimate. They might have been willing to accept a categorization of space within the city as public and 'taxable', but they rejected what they saw as the municipality's attempt to exclude them from the urban space altogether. Furthermore, they were unwilling to accept that the state or municipality might in fact be acting on behalf of major business interests.

The term 'suspicion' is used as an analytical concept by Campos (2016). He argues

that tax collectors of Hargeysa must

‘on the one hand, establish and defend a peaceful environment which can nurture individual economic activities, i.e. commerce, consumption, investment, so as to guarantee the continued existence of the governmental project that they represent. Yet, on the other hand, they find themselves having to mistrust the people who engage in these sorts of activities” (Campos 2016: 21).

Similarly, fuel traders in Garoowe find themselves wanting to contribute to a state project that most of them believe in and support. Yet, they often expressed mistrust not only towards individual tax collectors, but also towards higher level ministerial and municipal representatives of the Puntland government.

## **CONCLUSION: CHALLENGING AND CONSTITUTING STATE AUTHORITY**

Puntland state has had some success in creating a political identity among its citizens and hence in furthering state authority (Balthasar 2017). Many of my interlocutors did not make a significant distinction between the state and municipal levels of authority, which meant that Garoowe Municipality was recognized as a state actor and hence as having the authority to collect taxes. Yet, as the municipality attempted to expand its authority to include the collection of the parking tax and the removal of the fuel traders from Garoowe town, its officials met both suspicion and resistance.

In some ways, this resistance may be seen as a challenge to the state's legitimacy. Raeymaekers argues that people through their everyday lives may challenge conventional notions of political and economic power, by 'questioning the modes of classification and standards of evaluation' (Raeymaekers 2009: 63). In this case, fuel traders questioned the classification of gas stations as unwanted in the urban space. They challenged Garoowe Municipality's prerogative to categorize urban space.

However, as observed by Chalfin, even though the state may be challenged, these challenges may enable the constitution of state authority, as 'social actors come to imagine and instantiate the state sovereignty' (Chalfin 2001: 202) in the interaction and negotiation with state actors. The most obvious example of this is the example of the gas station outside of town, where the manager rejected paying the parking tax after closely studying the official documents and showing the tax collector how the guidelines in question did not apply to his station.<sup>44</sup> In this instance, the legitimacy of collecting the parking tax was challenged, yet the official documents of the municipality are constituted as the legitimate authority to determine which gas stations should pay, and which are exempted.

Other cases can be seen in a similar vein. It is clear that most of the traders who initially rejected payment, even the ones who 'brought their guns' to ward of payment, eventually had to acknowledge the municipality's authority, and pay their tax, otherwise they risked incarceration. This was expressed by one young fuel trader:

'When they first imposed the new tax, we didn't have an organization. And it worked out for them to collect it. Because we cannot say "no" on an individual level. They have their army and everything, there will be consequences'.<sup>45</sup>

In this sense, trying to oppose the municipality led to a physical experience of state authority, through incarceration and the threat of other sanctions, such as having the door of one's business temporarily confiscated.<sup>46</sup> Furthermore, the statement above illustrates how a feeling of being targeted (first by the parking tax and later with the connection between the tax and the safety zone) prompted a sense of solidarity among local fuel traders. The state was seen as an adversary, with whom

traders would be able to negotiate, if they were organized.

This materialized to a certain extent, as a group of traders took it upon themselves to mobilize their personal networks with Garoowe's political elite to oppose the safety zone and the parking tax more collectively. When I asked the young fuel trader quoted on the previous page why the removal of the fuel traders had been 'postponed', as he had put it, he replied:

'The gas sellers are so many. It will cause a social uprising, if they do this to us. The government has been talking to some people about this situation, and they recognize this problem may be bigger than they initially thought'.<sup>47</sup>

The collective strategy turned out to be more effective than individual attempts at rejecting the parking tax. Although there is some uncertainty and inconsistency as to when tax collection stopped completely – as reported by some traders in November 2014, but denied by others – it is clear that by early 2017 no parking tax was being collected in Garoowe, although the tax still figures in certain municipal documents. Nor were gas stations removed from town, and even the ban on starting a new fuel trading business in town is reportedly no longer in effect.<sup>48</sup> This tells us that, despite the general acknowledgment of the authority of the Garoowe Municipality and its right to collect taxes, this authority has its limits. Suspicion and mistrust are eminent, and when these feelings reach a level beyond the individual and raise a sense of communal solidarity and commitment to opposing the municipality, this may be done effectively. In this sense, after experiencing what the fuel traders perceived to be the limits of acceptable behavior by municipal authorities, they effectively demonstrated to the Garoowe Municipality that the limit of its legitimate authority had been reached.

So overall, in order for any state to grow like a tree 'through the taxes of its citizens', as purported by the Puntland Ministry of Finance, a number of conditions must be met.<sup>49</sup> Firstly, taxpayers must recognize themselves as citizens of the state in question. As I have argued in this paper, such identity way of identification has grown in Puntland in recent years. It becomes particularly evident in discourses and even physical fighting surrounding territorial disputes, as the recent and ongoing conflict with Galmudug state demonstrates. However, as also shown in this paper, the emerging national identity is also being operationalized in everyday economic transactions and security discourses. Thus it is becoming increasingly relevant to the everyday lives of Puntland citizens.

Secondly, citizens must recognize the right of the state to collect taxes. The traders that I talked to during my fieldwork did not question the right of the Puntland government and the Garoowe municipality to levy taxes. In most cases traders recognized that these authorities had the right to use coercion in order to secure compliance with the duties to pay taxation. This means that overall, the political authority of the Puntland government and the Garoowe Municipality was recognized.

Thirdly, a state needs to have the capacity to effectively collect and manage taxes, and the trust of its citizens in this capacity. As my paper demonstrates, this is where the Puntland state and Garoowe Municipality lack both effectiveness and trust from its citizens. Despite growing state budgets and increasing tax collection, basic service provision is still in the hands of private and international actors, as disproportionate amounts of public funds are spent on security and military (Salah 2014). Although military actions and security discourses are an important basis for Puntland citizens' political identity and as such are seen as worthy uses of taxpayers' money, the lack of service provision did give rise to criticism. Some of my interlocutors questioned what was given to them in return for their taxes.<sup>50</sup> However, the lack of service provision did not amount to a serious questioning of the political project of the Puntland state as such or the right of the state (and the municipality) to collect taxes.

The case of the parking tax highlights how certain claims to taxation can be rendered illegitimate, without questioning the legitimacy of the authority making the claim. Mistrust and suspicion associated the parking tax with another type of categorization of urban space, the safety zone. This meant that the claim to taxation of the so-called parking space at the side of the road was deemed illegitimate. In that sense, the two claims led to a realization of the experiential limits of the state (Chalfin 2001), as the safety zone and by association with it, also the parking tax, became a locally unacceptable claim that transcended the appropriate limit of authority of the Puntland state (see Roitman 2005).

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## ENDNOTES

1 In the case of Puntland, although some official state institutions have been in place since 1998, the real authority and reach of the state has been minimal for many years.

2 The reason for this dispute is the Federal Constitution, stating that two or more of the pre-1991 defined regions of Somalia can merge into a new federal member state. Puntland's borders have been defined (and previously recognized, see Marchal 2010, Interpeace/PDRC 2009) based on clan lines rather than regional ones. However, the emerging state of Galmudug needs to claim the entire Mudug territory in order to fulfil the requirements for statehood, as it is only composed of one other region; Galguduud.

3 It was reported that in 2014-2015 approximately 60% of the Puntland state budget (US\$ 21.6 million out of US\$ 36 million) was spent on security, most of which was represented by salaries for the security forces (Albrecht unpublished). This amount cannot be said to be spent on the border disputes, but it is likely that these disputes made up a significant part of the budget.

4 'The Darood are commonly divided into three major groups referred to as Ogaden, Marehan, and Harti. The Harti are composed of the Majerteen, who now live in Puntland mainly, and the Dulbahante and Warsangeli, who mainly live within the borders of Somaliland. Puntland almost entirely overlaps with the Majerteen clan family. The Marehan inhabit South-Central Somalia, where they are dominant in Gedo region. The Ogaden can be found in Southern Somalia where, over the last years, they have gained increased control of Lower and Middle Juba, as well as in Ethiopia and Kenya. Since the Darood are present in the North, in South-Central Somalia as well as inside Ethiopia, and Kenya, they can be considered the strongest pan-Somali nationalists'. (Accord 2009: 12-13)

5 Interview Ministry of Finance, Garoowe, Nov. 9, 2014

6 Census in the Somali territories have been scarce and highly disputed since the 1980s, and therefore reliable figures are hard to come by. For more on this, see Nori (2010) and Sardana et. Al. (2004).

7 <http://www.reuters.com/article/us-somalia-politics-puntland-idUSBRE9740UZ20130805> (accessed: 31 October 2017)

8 <http://www.garoweonline.com/en/news/puntland/somalia-puntland-withdraws-support-for-federal-govt> (accessed: 31 October 2017)

9 Most of my family members were visitors to Garoowe and lived on the Puntland side of the border town of Gaalkacyo, now being claimed by Galmudug state.

10 Members of the Upper House of the Somali Federal Parliament are to be elected by the federal member states (Federal Constitution 2012, Article 61,3), and the members of the two houses of parliament (the Upper House and the House of the People) are responsible for electing the president (Ibid., Article 89).

11 The pre-1991 region south of Mudug, making up the other half of Galmudug state.

12 Goobjoog News, October 13, 2016

13 International NGOs also played a role, but their contributions were often excluded or downplayed in public as well as private discourse.

14 Interview fuel trader, Garoowe, Oct. 1, 2014

15 Interview fuel trader, Garoowe, Nov. 7, 2014

16 This might be slightly different in terms of international aid, as many NGOs choose to work with the federal government. But this is beyond the scope of this paper.

17 This has led to skirmishes between the two levels of government on more than one occasion, as the federal government has questioned the constitutional soundness of these deals, in particular with regards to oil exploration and the management of Bosaso Port.

18 Interview Ministry of Finance, Garoowe, Nov. 9, 2014; Puntland Taxation Framework 2014

19 My calculations are based on the exchange rates of the years in question. (See [www.exchange-rates.org/Rate/USD/SOS/8-31-2012](http://www.exchange-rates.org/Rate/USD/SOS/8-31-2012) and [www.exchange-rates.org/Rate/USD/SOS/9-1-2013](http://www.exchange-rates.org/Rate/USD/SOS/9-1-2013) )

20 Inland revenue is the term used by my interlocutors and in the Puntland Taxation Framework. It refers to all kinds of taxation, direct and indirect, collected 'in land', as opposed to customs tax collected at Boosaaso Port.

21 Interview Ministry of Finance, Garoowe, Nov. 9, 2014, Interview Municipality, Garoowe, Nov. 13, 2014

22 Interview Ministry of Finance, Garoowe, Nov. 9, 2014

23 Interview general store, Garoowe, July 24, 2014

24 Efforts were made at the time to shift parts of production to solar power, but this was not yet in full effect. (Interview NEC, Garoowe, Sept. 27, 2014)

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- 25 Interview Municipality, Garoowe, Nov. 13, 2014
- 26 Interview importer, Garoowe, Nov. 17, 2014; Interview transporter, Garoowe, Nov. 9, 2014
- 27 Interview importer, Garoowe, Nov. 17, 2014
- 28 Interview transporter, Garoowe, Nov. 12, 2014
- 29 Interview transporter, Garoowe, Nov. 12, 2014
- 30 Interview municipality, Garoowe, Nov. 13, 2014
- 31 Interview transporter, Garoowe, Nov. 9, 2014
- 32 Interestingly, the Garoowe District Development Framework from 2014 states that: 'There are no sites (privately owned or government property) specifically allocated as parking areas. Vehicles are parked alongside streets or anywhere to the choice of drivers [sic]. This causes chaos and traffic jam' (Puntland State of Somalia 2014: 54). The parking tax may have been implemented in response to this finding.
- 33 Interview municipality, Garoowe, Nov. 13, 2014
- 34 Interview municipality, Garoowe, Nov. 13, 2014
- 35 Interview municipality, Garoowe, Nov. 13, 2014; Interview member of Garoowe City Council, by phone, Mar. 2017; Interview fuel trader, Garoowe, Nov. 7, 2014; Interview fuel trader, Garoowe, Nov. 12, 2014
- 36 Interview member of Garoowe City Council, by phone, March 2017
- 37 Interview fuel trader, Garoowe, Nov. 27, 2014
- 38 Interview fuel trader, Garoowe, Nov. 17, 2014
- 39 Interview fuel trader, Garoowe, Nov. 12, 2014; Interview fuel trader, Garoowe, Nov. 7, 2014
- 40 Interview fuel trader, Garoowe, Nov. 8, 2014
- 41 Interview municipality, Garoowe, Nov. 13, 2014
- 42 Interview fuel trader, Garoowe, Nov. 12, 2014
- 43 Realizing that moving all fuel traders out of town was not realistic in the short term, the municipality decided to implement a ban on new fuel trading businesses within the city limits. This ban affected one of my key informants in spring of 2015, when one of his gas stations burned down. After rebuilding it, he was told that it would no longer be allowed to run as a gas station, and he had to convert it into a general store (Phone interview, fuel trader, Garoowe, April 2015).
- 44 Interview fuel trader, Garoowe, Nov. 27, 2014
- 45 Interview fuel trader, Garoowe, Nov. 7, 2014
- 46 Interview fuel trader, Garoowe, Nov. 17, 2014
- 47 Interview fuel trader, Garoowe, Nov. 17, 2014
- 48 Interview member of Garoowe City Council, by phone, March 2017
- 49 Interview Ministry of Finance, Garoowe, Nov. 9, 2014
- 50 Interview fuel trader, Garoowe, Nov. 7, 2014